TOURISM

39

THE
TOURISM SATELLITE ACCOUNT

METHODOLOGY AND RESULTS

ECONOMIC & REGIONAL DEVELOPMENT AGREEMENT

Canada

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THE
TOURISM SATELLITE ACCOUNT

METHODOLOGY AND RESULTS

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The responsibility for the content of this report is the consultant's alone, and the conclusions reached herein do not necessarily reflect the opinions of those who assisted during the course of this investigation nor the federal and provincial governments which funded the study.

Industry, Science and Technology Canada
Industrie, Sciences et Technologie Canada

British Columbia
Ministry of Development, Trade and Tourism

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THE TOURISM SATELLITE ACCOUNT:
METHODOLOGY AND RESULTS

1.0 INTRODUCTION

Measuring the value of tourism activity to an economy always has presented a difficult problem for tourism statisticians, and it has condemned the tourism analyst to a world of uncertain, ambiguous, and often indefensible data. The **National Task Force on Tourism Data**, in its final report, recognized this lack of credibility. It therefore strongly urged the development of a comprehensive set of **Tourism Accounts** which, although separate from the National Accounts now prepared by Statistics Canada, would be identical in scope and methodology.

In 1989, this idea of a "satellite" account for the tourism industry was taken up by the British Columbia **Ministry of Tourism** (now part of the Ministry of Development, Trade and Tourism) and, in conjunction with Statistics Canada and the provincial Central Statistics Bureau, a general management plan for developing such an account was established. In March of 1990, **PACIFIC ANALYTICS INC.** of Victoria was contracted to start the development of a detailed methodology and to begin empirical estimation for the base year 1988.

This paper outlines in some detail the methodological and empirical progress achieved this past year. It should be noted at the start, though, that the development of such a methodology and the success rate in collecting and analyzing data are iterative processes; we naturally placed more emphasis on those areas where we felt greater success could be achieved, given the time and data limitations. Of particular importance here is the fact that the Technical Committee recommended against attempting to assess tourism proportions at this time; a more in-depth understanding of industry characteristics was believed a pre-requisite to any proper analysis of tourist spending. Consequently, the reader will not find any empirical estimates of the value of "tourism" per se.

Section 2 is a short description of the general methodology, including the input-output methodology used by Statistics Canada in constructing their National Accounts estimates, and describes how this framework was adapted for the purposes of a Tourism Account. It is assumed the reader has some knowledge of input-output methodology, particularly of how direct, indirect, and induced impacts are measured. Readers without such background are referred to the Statistics Canada publication catalogue 15-001. **Section 3** describes the major data sources used to develop the empirical estimates. **Section 4** outlines the methodology applied in each of the main industry sectors connected with tourism and touches upon some of the specific innovations made. **Section 5** describes the Final Demand estimation. **Section 6** highlights the resultant input-output matrices and makes some very general comments on the data. A more in-depth treatment of analyzing the results must await another paper. **Section 7** summarizes the work accomplished thus far and discusses what additional information is necessary for a fully-balanced Tourism Input-Output model to be completed.

2.0 METHODOLOGY

This section describes the general background and framework followed over the past year. It is not, nor is it intended to be, a definitive and detailed "documentation" of every assumption made; rather, it is an analyst's guide to the approach.

2.1 Background

For many years the tourism industry has been highly criticized for the lack of attention paid to accuracy and to providing up-to-date information. Consequently, one of the primary aims of this project was the development of a detailed, credible database of information which could be updated easily and quickly given the continuing support of the industry.

In order to encourage the use of the database for micro-analysis and for regional analysis, a general strategy evolved to collect data and to have accessible in the database as much detailed information on each industry as possible. To this end we concentrated on developing and using very detailed administrative databases as opposed to using only more general Statistics Canada data.

It also was understood that the use of purely administrative data would not suffice. Consequently, parallel to interviewing all major players in restaurant, transportation, and convention centre operations in the province, a detailed survey of every accommodation-related operation and every ski resort and golf course in the province was undertaken. To facilitate collection, each regional Tourism Association in the province was contracted to manage the survey work in their area. Each Association was provided with a list of the larger establishments in their area, and the owners or General Managers then interviewed in person and requested to provide their actual financial statements. At the same time, a questionnaire (see Appendix III) was sent by the Associations to all other relevant operations in their districts. Letters of support from the Ministry of Tourism and from the relevant industry associations were included to encourage participation.

The overall quality of the survey returns varied considerably among the regions and among the tourism sectors. In general, we found the support of the hotels to be quite high, although not quite high enough to permit credible regional estimation at this time. Support from the motels, campgrounds and other accommodation groups was less than expected, although better than previous studies had achieved. Unfortunately, there is no possibility of developing regional estimates without additional participation. It is likely that the delay from September to December in sending out the questionnaire severely curtailed participation, especially by the smaller, seasonal operators.

Although the development of this detailed information database was the primary aim of the project, it was considered vital that the database itself follow the identical framework used by Statistics Canada when they measure other industries in the economy. The following is a brief discussion of that methodology and how it was adapted for the purposes of this work.

2.2 Input-Output Methodology

When attempting to measure the value to the economy of a particular industry, a natural starting point is to measure the specific output or production of that industry. Indeed, it is not untypical that analysts, when asked how important an industry is, will comment on the number of tonnes of coal produced, or the board-feet of lumber sawn, or the dollar value of electronic goods shipped.

The error in using just output to measure value is that one encounters double-counting: one industry's output is often another industry's input. As an example, the value of refining production in B.C. is quite high. Yet, in order to produce that output of refined petroleum, very expensive crude oil must be used, and the actual economic activity generated through wages paid and profits earned is quite small. Obviously, even though an industry has a high value of output, if at the same time it has expensive inputs, it should not be considered to have a large impact on the economy.

To resolve this problem of double counting, Statistics Canada follows the international standard of "value-added" to measure industrial activity. Simplified, for each industry all outputs (like gasoline in the refining industry) are measured, and then all material inputs (like crude oil) are subtracted. What is left is a measure of the value that is added to the inputs through the use of labour and capital. The dollar value of this value-added is available to be shared between labour (wages and salaries, supplementary labour income, and unincorporated business income), and "surplus", which itself is comprised of profit, capital consumption allowances, and interest payments on capital.

In the Tourism Account we have followed an identical system of measuring value-added. This consistency with the National framework ensures that the estimates produced for the tourism industry are comparable with other Statistics Canada industrial measures, and therefore do not double count any of the impacts.

The input-output methodology adopted, however, does have a number of differences with the Statistics Canada framework. Some of these differences are minor; others, however, are substantive, and some explanation is required.

2.2.1 Differences

The first apparent difference is that we explicitly attempted to attach estimates of inputs and outputs to individual operating departments within each industry. Although this provides much more detail on the operating characteristics of some tourism-related industries, it does not affect or influence the results of the final I/O matrices. More discussion of these breakdowns will be found later in the paper.

Another obvious difference between the Statistics Canada framework and ours lies in the level of disaggregation. In the Statistics Canada framework, many of the important "tourism" industries, such as accommodation or recreation and amusement are treated in the aggregate. In order to provide additional information, we have broadened the number of industries individually identified, although the methodology for constructing estimates for each industry is the same as in the Statistics Canada aggregates. Again, more discussion on disaggregation will be found under the industry sub-headings.

Of greater importance is our methodology for recognizing particular inputs and outputs by each industry. As will be discussed in more detail later in the paper, we acquired a great number of internal Profit and Loss statements which provided us with quite exact information on types of revenues and expenses. Statistics Canada, on the other hand, tends to rely on their survey results, which do not provide such detail (an example of the breakdown of these results can be found in Appendix I).

Consequently, we were faced with the "problem" of having somewhat more information than Statistics Canada, and therefore of not having to make the assumptions implicit in the Statistics Canada results. A case in point: the Statistics Canada Accommodation Survey collects data on "service" revenue and "other operating" revenue. These estimates are generally assigned to the commodities "personal services" and "other rent". In actuality, these services and other revenues include items such as telephone revenues, parking charges, and health club fees. Rather than adopting the Statistics Canada coding we have chosen to recognize explicitly items such as telephone revenue as proper telephone output. Naturally, this also permits us to identify spending by tourists on telephone services as a proper demand for telephone output.

A criticism of such coding is that it effectively makes a hotel a "producer" of that commodity. In the standard Input-Output methodology, any indirect increase in demand for a commodity is supplied by all producers, equal to their respective share of output. In such a case, an increase in indirect demand for telephone services by persons would be partially met by our hotel "producer" of telephone output. As will be explained in more detail in Section 6, however, our methodology constrains the use of the 1988 detailed matrices to estimating the direct impacts of tourist spending; indirect and induced impacts are calculated using the standard 1984 provincial input-output model, and therefore the problem of hotels supplying telephone services is not a consideration.

Another important difference lies in our our treatment of some inputs, in particular, how we deal with contra accounts. Contra accounts occur when a hotel department "sells" part of its output to another department. As an example, most hotels record a legitimate purchase of laundry services for their rooms department. Some hotels, however, actually supply this service to themselves. In such a case, no demand for outside services should be recorded. Nevertheless, it is important to recognize the true expense in the rooms department, but this ordinarily should mean recognizing the laundry sales as an output, and therefore artificially increasing revenues. Our treatment is to recognize "sales" as a negative expense, thereby keeping explicit the rooms expense, but eliminating the overall hotel demand for laundry services from the outside and eliminating any artificial increase in revenues. Other departments where contra accounts are often found are "kitchen" and "parking".

There is an important difference, as well, in how we are treating activities within the establishment which are not directly operated by the firm. Generally, Statistics Canada treats all such activity as a rental income to the firm, and captures the true impacts in another industrial sector. For example, a hotel that leases out a boutique earns rent, and the retail trade sector incurs the additional economic activity. We have adopted this convention for retail operations and restaurants leased out. Since it was our intention, however, to estimate the total level of tourist spending generated with the establishment, we decided to treat several commissionable services differently. In particular, both parking and spending on in-room movies are usually commissionable, and yet are integrally linked to the hotel. As such, we have estimated the average commission payable (many hotels actually record an income and an expense rather than a commission), and developed proxy income and expense estimates. Although these additional revenues are small, we believe their recognition is important for capturing all the tourist spending in this sector.

Another difference in our treatment of the data may affect the estimation of both direct and multiplier effects. Although the provincial Hotel Tax data have attached a key identifying whether the business is incorporated or unincorporated, the data were not separated out that way. Consequently, there is no way, at this time, to identify the proportion of "surplus" which should accrue to unincorporated business income and what proportion should accrue to true "surplus". All unincorporated income, then, is embedded in surplus, and thus the measurement of multipliers may be skewed.

And finally, there is an important methodological difference in the treatment of final demand which should be acknowledged at this time. In developing final demand estimates, Statistics Canada attempts to isolate the spending on particular commodities irrespective of the industry which produces the goods or services. The final demand estimate for accommodation, for example, theoretically should contain all spending on accommodation, whether supplied by the accommodation industry or by the golf course industry or by the ski industry. Furthermore, spending on commodities such as telephone services in a hotel theoretically are captured in the final demand category of communications.

To follow the same methodology in this project would have entailed the estimation of every final demand category, and, more importantly, would have "buried" some tourist spending under more global categories such as "communications". As an alternative, we chose to treat tourist-related final demand as an *industry* concept. Thus, in the final demand category, Accommodation, one identifies all *spending* in the hotel, whether or not the spending is on accommodation or on food or on telephone services.

As will be discussed in Section 6.0 - Final Demand - this adaptation assists significantly in the estimation of tourist impacts. It does lead, however, to a potential concern. If hotel telephone services should be captured under "communications", but are now captured in "accommodation", are we not double-counting if we do not re-estimate the value of the communications final demand? And the answer is yes. However, since the communications final demand estimate is only used for the estimation of indirect and induced impacts, there is no affect on any estimate of direct impacts.

3.0 DATA SOURCES

Although we have made use of Statistics Canada information when available, we were fortunate to have access to a number of other data sources which enabled a more detailed (and we believe more accurate) estimation of the attributes of the various tourism-related industries. An explanation of all the major data sources used follows below, although the exact use of each source is described in the particular class section.

Accommodation Guide Listings

The Ministry of Tourism produces annually a listing of all accommodation operations in the Province (approximately 2,500), including information on address with postal code, the number of rooms and/or RV sites, room cost, type of service, etc. After conversion into our FoxPro database system, each establishment was individually coded to its proper classification (e.g., the Hyatt Regency was coded as H1 - Hotel, class 1) and an identification "key" number assigned. This database then became our main universe of accommodation operations in the province (the database was augmented slightly using additional records found in the Hotel Tax datafile).

Provincial Hotel Tax Data

The Revenue Division of the Ministry of Finance and Corporate Relations each month collects a tax (in 1988, this tax rate was 8%; beginning in 1989 the rate was changed to 10% in Vancouver, Victoria, and Whistler; 8% elsewhere) on every dollar of room revenue received. This data set (including accommodation name, address and postal code, total room sales, total taxes paid, and commission rebate) is forwarded to the Planning and Statistics Division (PSD) of the same Ministry, and there the data are compiled into a monthly report of total room revenues earned by the lodging industry (see Appendix II for an example).

From the standpoint of accuracy and timeliness, the advantages of using this source of data were obvious. But first, each establishment had to be coded as to its proper accommodation class and linked to the accommodation database using the identification key number. Computer matching was possible for only approximately half the records. Variations in naming convention between the two sets meant that a significant amount of manual matching was required. The net result, however, is that we now have a reliable and timely (lag time of approximately 3 months) set of room revenue information for whatever sub-class of accommodation or for whatever sub-provincial areas desired (subject to confidentiality requirements).

Health Inspection Records

All food-serving facilities in B.C., whether they are stand-alone operations or are an integral part of a hotel, hospital, golf course, or whatever, are required to pass a health inspection. These individual records were obtained from the respective health districts through out the province (approximately 13,000), each record individually coded as to its proper SIC, and matched by the identification key number to our other establishment databases. Of course, identical establishments in each database were given the same identification key number. Thus, for example, the health records for the Hotel Vancouver were assigned the same key number as in the accommodation file. These data in general provided information on the number of different establishments in the Province by region. However, a tentative examination of the characteristic information (e.g., seating capacity) was made.

Liquor Purchase Data

Another major provincial administrative source was the liquor purchase data by individual establishment (approximately 6,000 records) obtained from the Liquor Distribution Branch (LDB). Again, each individual record had to be matched against the accommodation and health records using our identification key, and again a good deal of manual matching was required. The final result gave us a breakdown of liquor purchases by type of liquor for each tourism sub-class, and by exclusion, gave us a database of every unlicensed restaurant in the province. It also should be noted that the inclusion of postal coding is of particular importance, since it allows a very accurate estimate of liquor purchases (and potentially liquor sales) by sub-provincial area.

Once the total purchase of liquor by each tourism sub-industry was identified, estimating food and beverage sales became a matter of gathering sufficient accurate information on liquor markups and food-to-liquor ratios by sub-category (this methodology is discussed in more detail at a later point).

Statistics Canada Characteristic Data

Each year, Statistics Canada (through the Services, Science and Technology Division) undertakes a Survey of Accommodation and a Survey of Recreation and Amusement covering all establishments with over $250,000 in earnings. In addition, the Division publishes an estimate of total revenues earned by each industry subgroup earning more than $25,000 in revenues (but with no detailed breakdown of data).

These data are dated (release date for 1988 data was June 12, 1991) and for our purposes somewhat too aggregated in terms of class breakdown and level of commodity detail. They do, however, constitute the basic data for developing the National and the Provincial input-output matrices for these two major industries. The data were used as a check against our more detailed results and provided additional information where our own surveys were lacking. An example of these data is found in Appendix I.

Survey Data

Despite having access to high quality administrative data, our requirements for greater disaggregation and information at a sub-provincial level suggested the need for a comprehensive survey of many of the related industries. Time and logistical limitations precluded proper surveying of restaurants, most of the recreation and amusement sector, and the small operations within the transportation sector. Consequently, the survey was limited to accommodation-related establishments, the golf/ski industries, and the major operations within the restaurant and transportation sectors. Working in conjunction with the regional Tourist Associations and with the full cooperation of the respective industry associations, two questionnaires were developed, one for greater-service hotels and larger golf courses and ski resorts, and another for the lesser-service hotels, motels, small golf and ski resorts, and the like (see Appendix III for examples of the two surveys).

Over-and-above the questionnaires, considerable effort was made to procure complete financial statements from operators, thus eliminating any of the "guessing" and "imputation" that is so prevalent with survey responses. Details of the logistics of the survey and the quality of the responses in each sub-class are discussed later in the paper. Suffice to say that over 150 hotels, motels, golf courses, ski facilities, restaurants, transport companies, and convention centres were interviewed in person, and over 360 responses (133 statements) in total were received, of which 325 were considered usable for the analytical purposes of this project.

Other Data Sources

A number of other data sources were used to augment the above information. In particular, data were gathered on the value of electricity and natural gas purchases made by each establishment, and on the assessed value of various tourist-related properties in the province. Unfortunately, these data were extremely difficult to match one-on-one (due to the great variation in name/address and owner/operator configurations). Consequently, these data in general only were used to augment particular establishment information when such detail was missing.

Data from the Small Business and Special Surveys Division of Statistics Canada also were used in an attempt to quantify the financial characteristics of smaller operations in a sector. The lack of a database for 1988, and the overly-aggregated nature of the published data meant the data could only be used as reasonable indicators of performance.

And finally, several "sector studies" previously commissioned by the Ministry of Tourism contained detailed economic and financial data, and were used either to augment information from other sources or as actual estimates for the sector.

4.0 INDUSTRY ESTIMATES

The following outlines briefly the methodology applied to each major industry related to tourism.

4.1 ACCOMMODATION SECTOR

4.1.1 Disaggregation

In order to provide information at a level usable by the tourism industry and tourism analysts alike, the Accommodation sector was sub-divided into twelve sub-categories

(CHART 1). These sub-categories were chosen to maintain sufficient homogeneity within each class, but it is important to note that the definitions do not differ materially from the Statistics Canada SIC definitions, except insofar as Hotels are disaggregated by size and Fishing Lodges by a fresh/saltwater breakdown.[1]

4.1.2 Hotel Sector

The Hotel sector accounts not simply for the largest portion of tourist spending on accommodation in the Province ($450 million in 1988, or approximately 75% of all room revenues), but it also is the most "complicated" sector within the Tourism Industry because of the large number of diverse services which the sector provides (e.g., rooms, meals, beverages, health and recreational facilities, etc.). Consequently, the primary aim in this sector was not to estimate only the outputs and inputs of each hotel class; rather, it was important to develop a detailed database describing the attributes of the various operating departments, and how each contributes to economic activity in the province (e.g., what are the departmental revenues, wages, expenses, employment, and ultimately, tourism proportions).

This need for detailed, departmental data lead us to request access to each hotel's internal income statements, or, when this proved difficult, to request that each hotel fill out a detailed questionnaire. Following discussions with the Vancouver Hotels Association, the B.C. & Yukon Hotels Association, and the Whistler Resort Association, every tourist hotel with more than 75 rooms in Vancouver, Victoria, and Whistler was approached personally, with assurances given as to the confidentiality of their data. Every hotel that failed to respond to the request within a three-week period was revisited or telephoned, and those who verbally indicated general acceptance of our proposal, but who still not respond, were sent personalized letters. At the same time, every hotel not personally interviewed (including all Beverage Hotels) was telephoned to be advised of the project and then sent a questionnaire. A follow-up telephone call was made three weeks later if no response was received.

In the regions, each Tourist Association was contracted to meet personally with the major hotel managers in their area to solicit participation in the survey, and to undertake a mail survey of all other hotel properties in the region.

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[1] The reader will note the slight difference in nomenclature. Our "vacation rental" category essentially includes the Statistics Canada groupings of Tourist Courts and Cabins, Guest Houses and Tourist Homes, and Lodging Houses and Residential Clubs. Some differences will occur, of course, since our coding of establishments may not match exactly with that of Statistics Canada's Business Register.

CHART I

ACCOMMODATION SPLIT

Hotels

+250	Rooms
151-249	Rooms
76-150	Rooms
1-75	Rooms

Beverage Hotels

Motels

Vacation Rentals

Adventure Travel
- Guide Outfitters
- Saltwater Fishing
- Freshwater Fishing
- Guest Ranches and Other

Campgrounds
- Private

Thus for each class size we received a series of income statements and a series of completed questionnaires, which then had to be coordinated into a systematic structure and weighted to account for the entire industry. The following outlines briefly the methodology employed.

Hotels: Sample Estimates

Each statement was entered exactly as received, including all (perhaps superfluous) detail, into an **EXCEL** spreadsheet. When fiscal periods not ending in December 1988 were encountered, data for fiscal 1988 and 1989 were entered and weighted to estimate an actual 1988 figure. Otherwise, if only a fiscal 1988 or 1989 statement was received, this was used as to proxy 1988.[2]

Each revenue and expense component was then coded as to department category and as to type of commodity. Department categories included: Rooms, Food & Beverage, Telephone, Laundry, Health Club, Other Recreation, Other Revenues, Administration, Marketing, Repair & Maintenance, Energy, and Fixed Costs. Because of the important differences in tourism proportions within the Food and Beverage department, this category was further sub-divided, where possible, into restaurants, lounges and taverns, catering, and mini-bars, and Other Recreation into golf, marinas, skiing, and other. The commodity classification followed the 602 commodity breakdown from the Link Aggregation Input-Output framework (see Appendix IV for a complete listing of the I/O 602 commodity classification).

Departmental classification of each commodity was important since there is no standard financial framework which all hotels follow. Thus, some hotels included Travel Agent Commissions under their Rooms department, while others expensed the commissions under Administration. Likewise, some hotels imputed a portion of their electricity costs to each department, while others listed electricity costs as a single overall entry.

From a purely input-output perspective, careful departmental coding is not of importance; what matters is only that the total costs of each commodity input are recognized. However, given the importance of the database as a source of detailed information on operating characteristics, and the differences in tourist proportions among the various departments, it was considered imperative that a common framework for coding be established. In this way, one can compare properly "room expense" characteristics between, say, sizes of hotels, or between hotels in different regions, and know that similar components are being compared.

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[2] **Note that the use of fiscal year data does not materially affect our estimates, since the total room revenue estimate is derived from the Hotel Tax database. A slight over-estimate in statement totals would be offset by a slight reduction in the implicit residual category.**

Commodity classification was relatively straight-forward for most items. For example, a common room expense was "linen" which was easily assigned a commodity coding of 150 - "Blankets, Bedsheets, Towels and Cloths". For those items which did not fit so neatly into the I/O framework, we tried to "standardize" as much as possible. For example, "Guest Supplies" was a common expense which includes items such as toilet paper, soaps and shampoos, and other cosmetic items. No attempt was made to determine the exact makeup of this expense for each hotel; rather, it was assumed that a .8/.1/.1 split between commodities 217/413/415 would suffice for all hotels with this expense item. Some items (e.g., "Miscellaneous Expenses" or "Other Expenses") were simply assigned to an appropriate catch-all code such as 582 - Cafeteria Supplies - in the case of Food & Beverage expenses.

A number of commodities were felt to be of particular importance to analysts, and it was decided that a breakdown into sub-commodities would be necessary. For example, the I/O commodity 532 - Services Incidental to Transportation, NES - includes two important categories: Travel Agent Commissions and Parking. Since data on each would be useful, two separate I/O sub-classifications were created: 532.01 - T.A. Commissions, and 532.02 - Parking. Other important examples of such sub-commodities are Wages & Salaries (599) into Work Wages (599.01) and Employee Meals (599.03); Room Revenues (569) into a Transient, Corporate, Government, Convention, Package/Tour breakdown; Alcohol margins (571) into Liquor, Beer, Wine, and Minerals. An attempt also was made to stratify room revenues by origin of client, but that information was difficult to obtain from a representative sample of hotels.

Once the framework for the detailed statements was finalized, the survey responses were similarly coded. However, since the survey often only requested aggregate expense or revenue data (e.g., for total "room expenses"), these data were coded as TOTALS, and the breakdown into constituent parts determined by the average of the full statement data. Thus, if Linen constituted 23% of total room expenses as identified in the statement results, then the room expenses from the surveys would be assigned 23% to linen.

The reader will note that the results for the +250 room hotels contain estimates of employment by department. Along with statement information, we received details of hours worked by department from six of the larger hotels. Total wages divided by total hours worked gave us an hourly wage rate estimate which was then used as a proxy for all large hotels. Since all the larger hotels are unionized or follow union rates very closely, the only difference between the hourly estimates and actuals would be if a hotel had a different mix of employment within the particular department. To convert to a full time equivalent basis, we used the standard industry norm of 2,080 hours per year. Inasmuch as this standard is higher than for most other industries, the FTE estimate is biased downward and the average wage per FTE is biased upward. Unfortunately, insufficient data on the other hotel classes at this time prevented us from estimating a credible employment figure for those other hotels.

Each hotel class spreadsheet consequently contains two parts: a number of detailed statements, and a number of survey responses where missing details are imputed from the income statement detail. A general breakdown of statement versus survey responses (with the universe totals in parentheses) is the following:

HOTELS

250+ rooms (19):	15 statements;	1 survey
150-249 rooms (24):	13 statements;	5 surveys
76-149 rooms (110):	16 statements;	21 surveys
0-75 rooms (360):	19 statements;	22 surveys
Beverage (95):	4 statements;	24 surveys

Hotels: Gross-up Estimates

Without a complete response from operators to our request for data, it was necessary to "gross-up" our sample values to universe totals. The following describes very briefly the methodology employed to produce these universe totals.

Total room revenues by hotel class were benchmarked to the 1988 Hotel Tax results produced by PSD, adjusted for estimates of room gratuities earned. Revenue for all other revenue-producing departments, except for Food & Beverage, were then weighted by this room revenue gross-up factor. In effect, we assume that, say, telephone revenue to room revenue ratio is the same in the non-response hotels as in our sample. The only exception here is with recreation output. We have introduced a "switch" which allows one to specify whether the non-response hotels have a particular department. As an example, we know that none of our non-response 250+ hotels have a marina (although clearly several in our sample data do). The "switch" for Marina is therefore set to NO, and no revenues are imputed for that department. The fact that the non-response hotels do have Health Club facilities means that some recreation department revenue will be calculated.

For the Food & Beverage department we estimated the non-response output by linking to the LDB alcohol purchase data. From this data source, we know precisely how much alcohol (by type) the residual hotels purchased in 1988. From our statement/questionnaire data we determine, first, the average markups charged on each type of alcohol, and second, the average amount of food sold per dollar of each type of alcohol sales. Thus, if the residual alcohol purchases are relatively higher in, say, bottled beer, then our algorithm not only would estimate somewhat lower overall sales of alcohol (since bottled beer markups are generally lower than for draught beer and liquor), but also the algorithm would project lower food sales (since bottled beer is more commonly consumed in a tavern setting where food purchases are relatively low). Of course, all estimates were adjusted for gratuities earned, and estimates of taxes levied also were calculated for inclusion in the Final Demand estimates (see Section 7.0).

Ordinarily, the standard methodology for estimating departmental expenses, including the share going to wages, is to keep the appropriate expense-to-revenue ratio constant. That is, if on average, room expenses are, say, 32% of room revenues in the sample, then this ratio is assumed for the residual hotels. Likewise, if wages form say, 50% of total sample room expenses, then wages in the residual category are assigned the same proportion.

The assumption here is that the non-response hotels are close to average in their expense characteristics. Examination of the actual data, however, suggested that the "residual" hotels are invariably somewhat smaller or larger than the "average" hotel.

To compensate for this problem (and knowing that, a priori, economies of scale were likely), the methodology employs regression analysis to project the residual values. Except for Food & Beverage expenses, major expense items were regressed against average room revenues (as a proxy for size and service levels), and the residual expenses calculated from the known residual average room revenue value. Food & Beverage expense items were regressed against average F&B revenues which, as indicated above, are determined from the purchases of alcohol by the residual hotels.

The result is a "departmental" input-output matrix, where each department within a class of hotels is completely specified according to I/O-defined outputs and I/O-defined inputs (excluding, of course, any administrative inputs). Thus one can calculate by department analytical ratios such as "gdp-to-output", "wages-to-revenue", or "inputs-to-outputs". As mentioned before, but deserving to be repeated, an important consequence of this breakdown is that one is able to measure the actual impacts of tourist spending more accurately, since the proportion of tourist-to-resident spending would be much higher in the rooms department than in say, the restaurant department.

To calculate an aggregate input-output matrix, identical commodities in each department are added together. Thus, the expense (or input) commodity "uniforms" occurs in almost every department. Adding these together gives the aggregate estimate for commodity 184 (CLOTHING) found in the overall matrix. These estimated (purchaser) prices are then converted into I/O compatible producer prices using the 1984 B.C. Provincial I/O wholesale, retail, transportation, and tax margin estimates, adjusted for changes in tax rates between 1984 and 1988. Finally, in order to protect the confidentiality of the hotels we aggregated up the resultant matrix to the medium aggregation.

To dispel any confusion, a final comment needs be reiterated regarding the hotel data. Although actual income statement data have been used to calculate the I/O matrices, the resultant estimates do not reflect the bottomline figures found on the hotels' financial reports. Included in our results are non-bottomline revenues such as gratuities earned, and actual spending on parking and in-house movies. In addition, I/O methodology does not treat the sales of alcohol as an output; what is recognized is the service margin received.

4.1.3 Motels

Motels comprise approximately one sixth of total lodging in the Province, earning around $100 million in room revenues in 1988. This sector is particularly important for analyzing the "vacationing" tourist, and our intent was to collect a sufficient number of survey returns, unbiased by region, that a detailed analysis similar to the hotel sector could be made. Unfortunately, the response to our request for data (admittedly done in the middle of winter when many motel operators are away) was not quite as good as we would have liked. Because of the large number of motels in the Province (approximately 750), and their relatively small size (less than one quarter have earnings over $250,000), we elected to combine estimates derived from our survey (20 statements plus 38 usable survey returns for motels) with results from Statistics Canada's Accommodation Survey.

The Statistics Canada estimates of room revenues and liquor sales were accepted as actuals for motels with more than $250,000 in revenues, and the results (including estimates of alcohol markups) of the twenty-two larger motels from our survey were used to detail the types of inputs purchased by the industry. Although the sample GDP-to-Output ratio is slightly higher than the Statistics Canada implicit ratio (.63 as compared to .61), the difference is hardly relevant given the aggregated nature of the Statistics Canada data.

The differences between the large establishment accommodation revenues and calculated alcohol purchases, and the benchmark motel data from PSD and the motel total alcohol purchase estimates became our estimates of total accommodation revenues earned and alcohol purchases by the smaller motels. The room revenue estimates were adjusted slightly to account for R.V. revenues which are not taxed by the Province.

Our survey responses for smaller motels (thirty-six in total) were coded in a similar manner to the hotel surveys (although with no departmental detail), carefully examined to identify any outliers or mis-coding (some fifteen responses were rejected as unrepresentative of the industry), then aggregated and used to identify the output and input characteristics of all the smaller properties. Smaller property characteristics were quite different from the larger establishments. The significantly lower dependency on food and liquor revenues, the general absence of recreational facilities, and, one suspects, the lack of economies of scale, reduced the GDP-to-Output ratio for smaller motels to approximately .54. Again, purchaser prices were converted into producer prices using the 1984 Provincial I/O estimates, adjusted for tax changes.

It should be noted here, that the quality of the overall motel results suffers somewhat from our fairly small sample return, and additional sampling (preferably NOT in the winter) is recommended.

4.1.4 Vacation Rentals

The general methodology employed to measure the value of Vacation Rentals was very similar to the methodology used for motels. The only difference was that the larger establishment characteristics were extracted directly from the Statistics Canada data. Our sample data (8 statements; 14 surveys) was used only to detail the residual output. Here, residual room revenue was set equal to total Vacation Rental room revenue (ascertained by PSD) minus the Statistics Canada estimates for larger properties. Again, some massaging of the data was required to account for the R.V. revenue earned.[3]

4.1.5 Adventure Travel

The components of Adventure Travel (Guide Outfitting, Freshwater Fishing, Saltwater Fishing, and Guest Ranches and Other Adventure Camps) proved difficult to measure for a number of reasons. First, many operations do not charge for accommodation per se, and thus are not tracked by the provincial Hotel Tax system. Second, Statistics Canada identified only 190 hunting and fishing outfitters in 1988 earning more than $25,000, whereas a series of comprehensive studies by **The DPA Group** (now the ARA Consulting Group) enumerated well over 500 independent facilities offering these services in 1988. Third, the sample data collected by Statistics Canada for hunting and fishing outfitters with more than $250,000 in earnings clearly are not representative of the smaller facilities. And fourth, the data collected through our survey were not considered sufficiently comprehensive to permit a meaningful estimation of these industries.

Rather than attempt to massage the various data sources, we elected to adopt the estimates calculated by The DPA Group in their studies of the three sub-industries - Guide Outfitters, Freshwater Fishing, and Saltwater Fishing. The estimates of inputs and outputs are not as detailed as one would like. Indeed, it proved impossible to extract out the shares of revenues which are directly attributable to room revenues and which are related to meals, beverages, or service revenues. However, given the comprehensiveness of the studies, and the very significant participation of the operators in each of these studies, we believe the DPA published data reflect the proper value of the industries. Data for the Guest Ranch and Other Camps component are taken from the Statistics Canada accommodation survey grossed up to the Statistics Canada total revenue estimate. This doubtless underestimates the value of this component, and certainly biases the profile toward the larger establishment characteristics.

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[3] **The reader may notice a fairly large difference between the Statistics Canada total revenue estimates for Vacation Rentals (i.e. SIC 9113,9114,9121) and our estimate. In part, this is because the PSD data recognize all revenues (for operations with more than three rooms) whereas the Statistics Canada data have a cut-off of $25,000. In part, too, our coding may not match the Business Register.**

4.1.5 Campgrounds

Although total Campground revenues are earned from four components: Private, Provincial, Municipal, and Federal campgrounds, in the I/O methodology, the revenue earned by the government campgrounds accrue to the appropriate government sector, and thus is recognized in the Final Demand matrix. Some data for Provincial campgrounds were collected, but the lack of reliable data for Municipal and Federal campgrounds, prevented the construction of a complete government campground matrix.

Within the Accommodation Industry only private campgrounds are recognized. Estimating the value of private campgrounds faced two problems: one, campground fees are not subject to the hotel tax and therefore are not tracked by the Provincial Hotel Tax system[4]; and two, the survey response by campground operators was relatively poor (only 30 usable returns).

The large number of smaller operators in the Province (approaching 700 versus 38 large operators) meant that we could not rely heavily on the Statistics Canada data, and therefore our lack of sample points seriously reduces the confidence we have in the results. Still, the methodology employed was similar to that used for Vacation Rentals. That is, the Statistics Canada characteristics data were considered as actuals for the large establishments with over $250,000 in income, and the details from smaller operations used to estimate the residual income. The problem, of course, is that we had no "benchmark" revenue estimate since campgrounds pay no tax. Hence, we had to rely on our sample to provide us with an "average revenue per site" estimate. This estimate, approximately $600, was then used to estimate total site revenue in the smaller properties by multiplying by total number of campsites in the province[5].

Similar to the results found in both Motels and Vacation Rentals, the smaller campground operations had significantly lower GDP-to-Output ratios. Again, it would be beneficial to re-sample these establishments at a time when operators are available.

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[4] Campgrounds which also offer cabins or cottages for rent do have to pay the tax on those rentals. This is why in Appendix II campgrounds have a value attached to them.

[5] This, it is acknowledged, is a particularly crude way of estimating the industry. Some solace may be taken from the results of the R.V. study for 1988 commissioned by the Ministry of Tourism. In that study, average revenues per site, including the larger operations (albeit, estimated from a sample of 43 properties) was estimated at $794. At a minimum, it is likely our estimate is too low, rather than too high.

4.2 FOOD & BEVERAGE SERVICE INDUSTRY

Estimating restaurant activity in the Province proved to be a difficult task, in part because from the onset of this project there was agreement that an establishment survey was unworkable given the timeframe. In part, too, there is a dearth of secondary information which the analyst can consult. Indeed, no Statistics Canada survey of restaurant input characteristics has been undertaken since 1971, hence there is a significant void of information on this sector. Statistics Canada does produce estimates of total revenues by each class of restaurant (see CHART II for a listing of sub-sectors). As well, they previously published estimates (ending in March 1988) of the alcohol portion of sales in licensed restaurants. Estimation of these sales has been discontinued in large part due to the unreliability of the values. As will be spelt out, we too have serious misgivings about the quality of the Statistics Canada data, and therefore some Statistics Canada data were overridden. We wish to emphasize, however, that we do not consider our results as definitive; given the administrative and survey data at our disposal, our results are consistent and *appear* to better describe the industry. However, until a proper survey of the food and beverage industry is undertaken, and permission is obtained to make use of the social service tax data to analyse liquor markups, the analyst is advised to treat the results with caution.

Licensed Restaurants

As part of our work in estimating Accommodation sector characteristics, we attempted, where possible, to code each integral restaurant, lounge, and tavern/nightclub as separate mini-departments, each with its own independent sales, costs, wages and expense estimates. Excluding those facilities attached to the large hotels and those coffee shops which were effectively unlicensed (both of which we arbitrarily considered would bias our results), we identified 27 restaurants where full revenue/expense data, except for administration costs, were available. In addition, we obtained general data (total sales, costs, wages) from several large restaurant chains in the province as well as detailed information from about seven stand-alone restaurants. It should be noted that virtually no differences between the hotel-specific data and the stand-alone data in overall operating characteristics (liquor markups, food-to-liquor rations) were found.

Next, referring to the hotel-specific data, we adjusted wages to reflect the wage-to revenue ratios found in the Small Business data, and attached an administrative component, including associated costs for rent, property taxes, electricity, etc.

CHART II

FOOD AND BEVERAGE SERVICES

Restaurants

- Licensed Restaurants
- Unlicensed Restaurants
- Take-Out
- Caterers
- Taverns

(estimated from the stand-alone restaurant samples, a sample of smaller hotels which allocated administrative and fixed costs to their various departments, and the Small Business data for Licenced Restaurants). This gave us detailed overall outputs and inputs to use for the licensed restaurant sub-sector. We acknowledge, however, that this proxy methodology may have introduced errors in the estimation of this sub-sector. We cannot determine the extent of this, however, until a proper survey of the industry is undertaken.

From our work in isolating the alcohol purchases by each establishment, we were able to measure quite accurately the total purchases by restaurants. Unfortunately, comparing our estimates to the Statistics Canada estimates of approximate total sales of alcohol in 1988, produced a remarkably low implicit markup - somewhere in the order of 2.0. Considering that restaurant financial statement data for smaller hotels and motels suggested average liquor markups should be in the order of 2.75, we are clearly concerned about this discrepancy with the Statistics Canada estimates.

The sample data of restaurant information were compiled into a single aggregate, and the alcohol purchases used as the "benchmark". Effectively, we are assuming that the liquor markups are representative of the industry as a whole (equal to 2.73 for all alcohol combined), and that the food-to-alcohol sales estimate is also representative[6]. The resultant GDP-to-Output ratio of .52 appears to be somewhat on the low side, and we may be over-estimating inputs. The estimate of wages and salaries (excluding gratuities) is $380 million, which is reasonably consistent with the payroll estimate (for 1987) of $316 million published in the Small Business statistics.

It should be re-iterated that the very serious differences with the Statistics Canada data make these results very tentative. Discussions with the B.C. Restaurant Association have suggested a proper survey of the industry may be possible, and may be a useful exercise. In addition, a request earlier to the Planning and Statistics Division to compare the level of social service tax paid (for restaurants, effectively an alcohol tax) to the level of liquor purchased by each restaurant in the province (which would give us a more accurate estimate of the liquor markup) was refused. It is suggested this option be pursued again.

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[6] Statistics Canada suggests that the proportion of liquor sales to total revenue is approximately 14-15%. Our estimate is 13.4%.

Unlicensed Restaurants, Takeout, and Caterers

General characteristic estimates for these sectors were derived from three sources. The first source was a number of respondents, including some fairly major operators in the province, who provided either detailed financial statements, or general indicators of performance on their unlicensed and/or catering activities in the province. The second source was the unlicensed/coffee shop data from the hotel/motel statistics. And the third source was the Small Business data. Appropriate adjusted data were combined to form an estimate of each sector's characteristics, and since no information came to light that indicated the total revenue figures published by Statistics Canada are in error, we accepted those data at face value.

These data, especially the catering sector and to a lesser extent the take-out sector, are based on a very limited sample, and caution should be exercised when using any of this data.

Taverns and Nightclubs

The methodology applied to estimate Tavern financial characteristics was similar in scope to that used for Licensed Restaurants, but unfortunately, even greater deviation from published Statistics Canada data resulted. In a nutshell, if both the Statistics Canada published sales figures (SC cat. 63-011) and our estimates of alcohol purchases by taverns are correct, then we must accept an overall liquor markup of approximately 1.8. This was rejected in favour of using estimated data from our surveys.

Details from 17 hotel-based taverns and caberets, estimates developed for the Beverage Hotels, which are tavern operations in all but name, and data from the Small Business Division formed our initial estimates. The hotel-based taverns were adjusted for additional expenses and the very minor income and expenses attached to room rentals eliminated from the Beverage hotels. Weighting the two estimates so that the resultant alcohol purchase mix was approximately equal to what all taverns purchased, resulted in our benchmark characteristics[7]. Careful attention was paid to the major operating ratios (liquor markups, food-to-liquor ratios, and sales-to-expense ratios) in each of these three data sets (hotel-based taverns, Beverage hotels, and Small Business data), and it is important to note that no materially-different ratios were apparent[8].

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[7] The Hotel-based taverns/cabarets tend to have higher liquor purchases as compared to the more beer oriented Beverage hotels. It is hoped this weighting will compensate for the differences in required services in the sector.

Applying the resultant estimates to our original estimate of alcohol purchases by this sub-sector, resulted in much higher estimates of total sales. Although we have greater confidence in the estimates produced here, the reader should keep this discrepancy in mind when reviewing the data in Section 6.0.

4.3 RECREATION AND AMUSEMENT

Although the recreation and amusement industry includes sub-industries such as movie production and gambling, we chose to focus on the main tourist-related components - "Theatre, Sports, and Recreation Services". This sub-group (see Chart III) contains industries such as theatre, golfing, skiing and boat marinas, as well as amusement parks, botanical gardens, and the like.

The main data source for estimating the make and use matrices for the various recreation and amusement classifications is the Statistics Canada characteristic data for establishments earning more than $250,000 in total revenue. Each data set was carefully commodity coded, and then weighted-up to match the all-firm revenue totals derived by the Service Division from the incorporated T2 and unincorporated T1 tax files.

The obvious danger here is that the input structure of the larger establishments is not reflective of the true input structure to be found in the smaller operations with less than $250,000 in revenue. Indeed, an examination of the data produced by the Small Business and Special Surveys Division for the small operations within the Sports and Recreation Industry indicated just that.

To compensate for this possible mis-estimation, the weighting methodology for golf courses and ski facilities was augmented through the results of our own survey. These two industries were identified as priorities in our survey, and consequently we received a number of detailed financial statements and/or completed questionnaires (for Golf: 12 statements, 14 surveys; for Ski: 5 statements, 5 surveys). Rather than assuming that small operations have a similar input structure to larger operations, we used our sample of smaller golf and ski establishments to assist in determining that input structure. As expected, there were some substantive

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[8] Liquor markups are estimated at 3.18 and the food-to-liquor ratio at .08.

CHART III

RECREATION

INDUSTRY	I/O #	SIC #
MOTION PICTURE AND VIDEO		961+962
Production and Distribution	201	961
Exhibition	202	962
GAMBLING OPERATIONS	204	966+9643
Race Tracks		9643
OTHER RECREATION	203	963+964+965
Theatrical Entertainment		9631+9639
Sports and Recreation		964+965
Golf Courses		9651
Skiing		9653
Boat Rentals and Marinas		9654
Commercial Sports		
Other Sports		9659
Other Amusements		969
Amusement Parks		9692
Zoos and Gardens		9696
Other Amusements		9691+9693+9694 +9695+9699

differences between the different-sized groups. However, because less than 10% of revenues in these two industries are earned by smaller operations, the overall impact on the estimated level of value-added was relatively small.

Since the Small Business Division does not break out recreation into four digit industries, we have, at this time, insufficient additional information with which to make any adjustments to the remaining industries. Although the Statistics Canada methodology for the National and Provincial Input-Output models does not account explicitly for these differences, it is still important to bear in mind that the results of the recreation and amusement matrices may be skewed, and therefore should be used with caution until additional information can be collected.

4.4 OTHER TOURISM-RELATED INDUSTRIES

Theoretically, a number of other industries are, or can be considered to be, directly related to the tourism industry. Some of these are obvious[9] such as the Transportation Industry, especially the air, ferry, and bus components. Many personal service industries also would derive some of their income from tourism, as would some business-related industries. No attempt to estimate every industry with a potential for deriving income from tourists (barber shops??) was considered in the Management Plan. Rather, a subset of the more important industries was chosen, and these are outlined below (see Chart IV). The reader should note, however, that air transport is not among the industries analysed. The lack of available Statistics Canada benchmarks for revenues and expenses, and the methodological difficulties with estimating properly what is clearly a trans-border industry, encouraged the Steering Committee to forego work on this sector at this time.

Urban Transit and Miscellaneous Transit

The principal source of Urban Transit data was Statistics Canada catalogue #64-001 augmented somewhat by direct information supplied to us from B.C. Transit. Basically, the published data were coded by commodity using some B.C. Transit

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[9] The most "obvious" industry is Retail Trade. This industry poses significantly different methodological problems than for other industries. The recommendation of the Steering Committee, therefore, was to forego work on this sector. Section 7 discusses the impact of the decision somewhat more indepth.

CHART IV

OTHER TOURISM RELATED INDUSTRIES

INDUSTRY	I/O	SIC
TOURIST RELATED TRANSPORT		
Air Transport & Services	162	4511,4512
Freight		
Passenger		
Domestic		
International		
Adventure charters		
Railway Transport & Services	163	4531
Freight		
Passenger		
Water Transport	164	
Freight, Barging, Towing		4541,4543
Passenger and Car Ferries		4542
Cruise Ships		
Boat Chartering		4544
Sight-seeing		4559
Urban Transit	166	4571
Urban Transportation		
Sight-seeing and Charter		
Interurban & Rural Transport	167	4572
Taxicab Industry	168	4581
Misc. Transportation	169	4573-4575, 4589
Services Incidental	170	
Travel Agencies		9961
Wholesale Tour Operators		9962
Parking		9991
OTHER INDUSTRIES		
Automobile & Truck Rental	208	9921
Convention Centres	187	7512

information to assist in identifying inputs, and the results compiled into USE and MAKE matrices. For the Miscellaneous Transport category[10], data were taken from catalogue #64-002. These data were coded, with careful attention paid to differentiating the revenue data between primarily non-tourist demand (e.g., urban transit, school bus revenue) and revenues primarily tourist in nature (e.g., charter bus income, airport limousine receipts). The numbers were then compiled into USE and MAKE matrices. These estimates can be found in Section 6.4.

Passenger Ferry Transport

The major passenger ferry company in the province is, of course, B.C. Ferries, and we were fortunate enough to obtain their complete internal Trial Balance statements. In addition, complete financial statements were received from Stena Lines, and from the Ministry of Transportation for their highway ferry system, with some additional information on revenues from other small ferry operators.

The general methodology for constructing the sub-industry input-output tables is analogous to other categories: detailed coding of all statements as to standard input-output classifications, including departmentalization of all revenues and expenses, as well as the elimination of any U.S.-based operations. Unfortunately, the dominance of B.C. Ferries and the fact that input estimates are based on only three operators prevents us from releasing publicly the Ferry Transport estimates. Rather, we have combined the estimates with Urban Transit to protect confidentiality.

Other Transportation

A number of other tourist-related transportation sub-components were reviewed. These included the Taxi Industry where total revenues could be estimated from Personal Expenditures on Taxis, but the input estimates from the Small Business data were considered too aggregate to be useful in determining a breakdown of expenses. The three main industries making up the Services Incidental to Transport (Tour Operators, Ticket Agencies, and Parking) were estimated with data provided from the Services Division of Statistics Canada. These data, however, have attached to them the same caveats applied to all results generated from the Statistics Canada characteristic data: the structure is based on large establishments, and may not reflect accurately the profile of the industry.

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[10] **Since Statistics Canada collects its data on a head-office basis rather than on an establishment basis, strictly speaking, British Columbia does not have an Inter-Urban Bus Industry.**

Other Industries

Two other industries largely connected to tourism were examined in this project. The first was the Car, Truck, and R.V. Rental industry. Data for this sector were taken directly from the Services Division's estimates, and therefore the familiar strictures in using the results apply. The second industry was the Convention Centre industry which rightful belongs in the Finance, Insurance, and Real Estate industry. For this sector we received complete statements from the Vancouver Trade and Convention Centre, and, in addition, we received complete statements from the Whistler Convention Centre.

The very detailed I/O matrices created for this sector from this data allow us to examine the overall impacts of a convention in Vancouver or Whistler, including the impacts on spending in hotels and restaurants, as well as the direct and secondary effects of spending by the two convention centres. Unfortunately, the regional Tourist Association in the Okanagan was unable to procure the statements from the Penticton Convention Centre, nor was the Victoria Convention Centre in operation during 1988. Consequently, the data must remain confidential for this year.

5.0 FINAL DEMAND ESTIMATES

The final demand side of an input-output model usually does not measure the output or value-added of an industry (the exception being for government-produced goods and service, such as provincial campground output). Rather, the final demand matrix identifies who are the final purchasers of that output. Thus, in the overall context of a "Tourism Account", final demand is extremely important for identifying the proportion of any commodity purchased by tourists (be they business or vacationing tourists) versus the proportion purchased by non-tourists.

In the Final Demand matrix, purchasers may be persons, governments, businesses investing in capital products, or foreigners buying our goods as exports. At the same time, however, businesses may purchase part of an economy's output and use it as an input into their own production (known as intermediate demand). This demand is identified in the USE matrix of an input-output model. An example of this type of demand would be in accommodation, where part of the output of a hotel is purchased by persons (final demand) and part is purchased by businesses for work purposes (usually coded under commodity 585 - Travel and Entertainment - in intermediate demand).

A problem arises as to whom exactly is the purchaser. It often is difficult to separate out what spending is done "on business" and what is not. For example, it is quite clear that room bookings under "business class" would over-estimate the level of business use of accommodation.

Ideally, the final demand estimates would record all final purchases by each of the four potential buyers, and the use matrix would identify all the purchases made by business as inputs into their production. Statistics Canada recognizes the difficulties with such estimation, however, and, based on several earlier studies and some anecdotal evidence, assumes a fairly constant level of personal versus business use for many commodities (accommodation being one).

Rather than attempt at this point in the study to estimate the split between final and intermediate demand for all the tourist-related final demand categories, our solution has been to treat "Final Demand" as an amalgam of true final demand and true intermediate demand. Since final demand usually does not affect the estimation of value added, there are no (or at least, few) consequences to estimating the value of tourism.

It is also important to note that in the Input-Output framework, estimating the impacts of tourist spending requires one to "shock" the particular final demand category. Combining final and intermediate demand does not affect this shock procedure - one simply determines the level of additional tourist spending, and increases the combined matrix value which, in turn, projects the impact on the affected industry. Also, such treatment does not hamper the estimation of indirect and induced impacts since our model framework only is used to estimate direct impacts, the indirect and induced impacts being determined within the 1984 Provincial I/O framework.

The following describes some of the results of the final demand estimation.

5.1 Alcoholic Beverages (I/O #2)

The treatment in the Input-Output framework of alcohol purchases made in hotels and restaurants is somewhat unconventional. Rather than treating alcohol as a true industry purchase on the input side and a true industry sale on the output side, the I/O framework assumes that the actual purchase of alcohol is made by a person (accounted for in final demand) and the hotel or restaurant only earns a "service margin" or markup. Consequently, if one wished to estimate the impact of spending on liquor in the restaurant sector, one would have to adjust not only the industry estimates, but also the final demand estimates.

Since alcohol sales form a fairly important portion of tourist spending, and since the tax effects of this spending are so large, it was felt that identifying the impacts by sector would aid in our understanding of the industry as a whole.

In the I/O framework, total final demand purchases of alcohol (whether going to persons or to businesses) are equivalent to the sales by the provincial liquor control board (including sales through surrogate distributors). This total sales figure is broken down into its I/O constituent parts, namely, the producer price of the alcohol, the freight charges added, the wholesaling and retailing markups, and, of course, the various Federal and Provincial taxes levied.

This I/O calculation, normalized for a $1 purchase, was estimated for each type of alcohol (liquor, wine, bottled beer, draught beer, cider, and coolers) based on information obtained from the LDB. At the same time, it is remembered, we had received a complete listing of all establishments in B.C. with liquor licenses, together with their respective purchases. Coding each establishment as to its SIC allowed us to determine how much of each type of alcohol each sub-sector purchased. After that, it was a relatively simple procedure to use the normalized estimates to prepare a final demand breakdown, complete with the value of the various taxes paid, for each of the industry classifications. Section 6.5 exhibits the final demand matrix calculated.

5.2 Restaurants and Hotels (I/O # 37)

As will be recalled from Section 2.1, we chose to treat tourist-related final demand as an industry concept, which effectively assigns all spending within the industrial sector to the final demand component. This decision, along with the decision to combine final and intermediate demand, makes the breakout of the accommodation final demand matrices extremely simple. Total combined demand for the output of a particular accommodation or restaurant sub-industry, say the +250 room hotel sector, is simply the make matrix of the sub-industry, augmented to include the final demand taxes associated with that spending. That is, for all sectors demand equals supply. As a result, the Restaurant and Hotels component is broken down into seventeen sub-components, twelve for accommodation and five for restaurants.

The reader will notice that the structure of the final demand matrices is such that the procedure to "impact" tourist spending is now extremely simple. If one had attempted to assign the various types of spending in hotels to their rightful final demand category, one would have had to keep careful track of those types of spending and their values. Using our adaptation, tourist spending is quickly identified, and the procedure for shocking the various components simplified. It does need to be repeated, however, that one cannot simply add our estimate of, say, telephone output in the accommodation sector, to that which is identified in communication final demand in the provincial input-output model.

5.3 Other Final Demand Components

The other tourist-related final demand components were calculated in essentially the same manner: application of the make matrix, augmented to account for the final demand taxes.

The reader should be aware that an attempt was made to use the detailed personal expenditure data for B.C. which had been obtained from the National Accounts Division of Statistics Canada. These data were generally quite close to our own estimates, and in that manner, acted as a consistent check for our estimation. For example, all personal expenditures on other recreation (J187) was estimated by Statistics Canada at $331.1 million in 1988, while our make matrix estimates for *recreation* revenues total $318 million (including theatre revenues). Although a good check, the expenditure data usually were too aggregated for our purposes, and did not appear to assist us too greatly in determining any personal/business shares. Besides, the advantage of having the tourist-related spending identified in a single vector is important.

It is acknowledged, however, that the use of the expenditure data could be a fruitful direction to follow if a complete model, capable of estimating direct, indirect, and induced impacts is the desire.

6.0 RESULTS

The following tables exhibit our estimates for all the sectors examined in this project. They are laid out in a similar fashion to the structure of our discussion on sector methodology. Section 6.1 outlines the results for total Accommodation, with appropriate sub-sections covering each accommodation class. Section 6.2 describes the Food and Beverage matrices. Section 6.3 contains the data on the Recreation and Amusement Industries, and Section 6.4 the data on Other Industries. The Final Demand matrices are presented in Section 6.5.

Although the following can not be considered an "analysis" of the results, where interesting conclusions are apparent, some comment or explanation is provided.

6.1 Accommodation

The Accommodation Industry as a whole accounted for approximately $1.8 billion dollars of spending in 1988, and contributed over $1 billion in GDP to the economy. In comparison, the oil and gas industry and coal industry together generated $825 million in that same year. Total wages exceed $550 million, and the importance to suppliers is made clear by the estimated $750 million in purchases (excluding investment goods) made that year. Not surprisingly, there is a very different structure among the various groups which comprise the accommodation sector.

6.1.1 Hotels

The hotel tables are arranged to display two types of information. The first type of data refer to the actual operating characteristics of the hotels, broken down by department at the medium aggregation. These figures, it should be emphasized, do not match hotel bottomline figures (although these can be extracted) because of our desire to capture all *spending* within the hotel complex. Thus we have included the estimates of gratuities paid, as well as actual spending on services (e.g., parking) for which many hotels only receive a commission. The only spending component not included would be for retail purchases not integral to hotel operations, and for spending in leased-out restaurants.

The next type of data refer to the actual Input-Output matrices for total hotels and for each hotel sub-sector. We have arranged the data in a medium aggregation format, without regard to operating department,and converted all prices from purchaser prices to producer prices[11]. The reader, therefore, should be aware that summing the expenses of a particular item in the first set of tables will not necessarily (and quite likely will not) equal the estimate reported in the USE matrix. These data do, however, correspond to the first type of data in that they too account for gratuities earned and other adjustments.

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[11] Purchaser prices are converted to producer prices by extracting out the relevant wholesale, retail, transportation, and tax margins. Thus, for example, the reader will notice a component called "Transportation Margins" in the USE matrix which does not appear in the departmental expenses.

other interesting observations can be made from these tables. One, the overall GDP-to-Output ratio is approximately .65 (that is, for every dollar of revenue received, there is a direct contribution to the economy of approximately 65 cents). Contrast that to the fact that the wood and pulp and paper industries in B.C. have a combined GDP-to-Output ratio of roughly .34 (please note: this does **NOT** imply that the hotel sector is "more important" that the wood/pulp and paper sector to the B.C. economy - it merely states that the hotel sector's contribution to the economy *per dollar of revenue* is approximately twice as high). Two, the larger the hotel, the lower is the GDP-to-Output ratio. This may be somewhat of a surprise. It should be noted, however, that this peculiar result partially is due to the quirkiness of I/O methodology. Keeping other expenses constant, increased sales of alcohol affect both output (through increased margins) and GDP by exactly the same value. In effect, the GDP-to-Output ratio is equal to 1. Hence, the higher alcohol dependency of smaller hotels serves to increase their GDP-to-Output ratios. Three, although not shown here, there is a very complete breakdown of taxes paid by the sector to each of the three levels of government[12]. It is hoped that the availability of credible estimates of sales taxes, liquor taxes, and property taxes will provide important policy information to tourism analysts. Four, it is possible to extract various operating ratios for each individual operating department. It will be noticed that additional spending on rooms generates very different impacts (to the hotel bottomline, to the overall economy, and to the health of government coffers) than, say, increased spending on food and beverages. It is hoped that, when an analysis of tourist versus non-tourist spending in hotels is complete, these differences in impacts will provide the tourism analyst with important information on the actual impacts of "tourist" spending. And finally, wages and salaries per employee, at least for the large hotels, do not appear to be "ghetto" wages. Granted we are speaking here of the large, unionized hotels sector, but the argument used by some that the tourism industry is *characterized* by low wages seems to be somewhat misplaced[13].

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over 3.75 times greater than spending on rooms. Beverage hotels, of course, are almost entirely dependent on beverage sales.

[12] Using the large hotel sector as an example, total taxes paid in 1988, including the taxes embedded in liquor purchases (see Section 6.5), equalle approximately $51 million. Of this, $10.5 million accrued to the Federal government, $24 million to the Provincial government, and the other $16.5 million to various municipal governments.

[13] The reader is warned once again that the FTE estimate for large hotels is predicated on the hotel standard conversion rate of 2080 hours per year. Inasmuch as this conversion may bias upward hours worked per year, it also biases upward the average wage rate. Of course, the estimated number of employees would be biased downward.

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[14] The reader is warned once again that the FTE estimate for large hotels is predicated on the hotel standard conversion rate of 2080 hours per year. Inasmuch as this conversion may bias upward hours worked per year, it also biases upward the average wage rate. Of course, the estimated number of employees would be biased downward.

MAKE MATRIX	Accommodation
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	3,533,925
RADIO & TELEVISION BROADCASTING	1,846,475
TELEPHONE & TELEGRAPH	18,537,266
RETAIL MARGINS	7,525,685
OTHER FINANCE,INS.,REAL ESTATE	41,607,986
BUSINESS SERVICES	2,286,141
AMUSEMENT & RECREATION SERVICE	9,634,420
ACCOMMODATION & FOOD SERVICES	1,428,567,089
Accommodation	716,977,666
Meals	370,845,482
Service Margins on Alcoholic Beverages	340,743,942
Non LRS	322,275,776
LRS	18,468,166
OTHER PERSONAL & MISC. SERVICE	5,021,519
TOTAL MAKE	**1,518,560,507**

USE MATRIX	Accommodation
AGRICULTURAL PRODUCTS	9,314,452
FORESTRY PRODUCTS	37,218
FISH LANDINGS	368,120
NATURAL GAS	2,623,773
FOOD	88,123,641
MANUFACTURING	44,813,152
REPAIR CONSTRUCTION	3,457,223
PIPELINE TRANSPORTATION	1,430,421
TRANSPORTATION & STORAGE	21,614,174
RADIO & TELEVISION BROADCASTING	5,551,707
TELEPHONE & TELEGRAPH	21,656,288
POSTAL SERVICES	2,378,786
ELECTRIC POWER	28,298,422
OTHER UTILITIES	11,817,571
WHOLESALE MARGINS	8,791,907
RETAIL MARGINS	1,154,341
OTHER FINANCE,INS.,REAL ESTATE	58,416,540
BUSINESS SERVICES	13,251,342
EDUCATION SERVICES	301,985
AMUSEMENT & RECREATION SERVICE	26,914,641
ACCOMMODATION & FOOD SERVICES	3,721,048
OTHER PERSONAL & MISC. SERVICE	48,355,994
TRANSPORTATION MARGINS	4,403,905
OPERATING, OFFICE, LAB. & FOOD	34,306,009
TRAVEL, ADVERTISING & PROMOTION	44,125,782
INDIRECT TAXES	72,586,600
WAGES & SALARIES	559,579,821
SUPPLEMENTARY LABOUR INCOME	41,442,093
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	360,114,656
TOTAL OUTPUT	1,518,560,507
TOTAL INPUT	557,423,937
GDP (INC)	961,136,570
GDP (VALUE ADDED)	961,136,570
GDP TO OUTPUT RATIO	0.63
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	1,709,723,324
TOTAL EXPENSES (total input+cost of alc.)	748,641,199

MAKE MATRIX	Total Hotels
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	3,533,925
RADIO & TELEVISION BROADCASTING	1,846,475
TELEPHONE & TELEGRAPH	16,730,565
RETAIL MARGINS	2,312,742
OTHER FINANCE,INS.,REAL ESTATE	34,434,007
BUSINESS SERVICES	934,216
AMUSEMENT & RECREATION SERVICE	5,378,924
ACCOMMODATION & FOOD SERVICES	1,112,598,043
Accommodation	449,600,670
Meals	327,293,559
Service Margins on Alcoholic Beverages	335,703,815
Non LRS	317,235,649
LRS	18,468,166
OTHER PERSONAL & MISC. SERVICE	4,702,012
TOTAL MAKE	**1,182,470,908**

USE MATRIX	Total Hotels
AGRICULTURAL PRODUCTS	7,038,307
FORESTRY PRODUCTS	37,218
FISH LANDINGS	273,532
NATURAL GAS	1,661,092
FOOD	65,174,337
MANUFACTURING	37,285,064
REPAIR CONSTRUCTION	3,097,713
PIPELINE TRANSPORTATION	1,033,807
TRANSPORTATION & STORAGE	12,676,612
RADIO & TELEVISION BROADCASTING	4,704,465
TELEPHONE & TELEGRAPH	15,387,139
POSTAL SERVICES	1,532,270
ELECTRIC POWER	17,751,296
OTHER UTILITIES	7,413,714
WHOLESALE MARGINS	6,964,941
RETAIL MARGINS	932,341
OTHER FINANCE,INS.,REAL ESTATE	44,517,078
BUSINESS SERVICES	10,070,701
EDUCATION SERVICES	301,985
AMUSEMENT & RECREATION SERVICE	26,807,471
ACCOMMODATION & FOOD SERVICES	1,102,525
OTHER PERSONAL & MISC. SERVICE	39,255,677
TRANSPORTATION MARGINS	3,273,350
OPERATING, OFFICE, LAB. & FOOD	18,031,243
TRAVEL, ADVERTISING & PROMOTION	32,146,439
INDIRECT TAXES	53,417,913
WAGES & SALARIES	468,211,571
SUPPLEMENTARY LABOUR INCOME	36,248,795
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	266,687,698
TOTAL OUTPUT	1,182,470,908
TOTAL INPUT	411,322,845
GDP (INC)	771,148,064
GDP (VALUE ADDED)	771,148,064
GDP TO OUTPUT RATIO	0.65
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	1,369,816,621
TOTAL EXPENSES (total input+cost of alc.)	598,668,557

TOURISM STUDY - FINAL RESULTS
B.C. HOTELS WITH 250 OR MORE ROOMS

SUMMARY RESULTS (1988 data)	Hotels: 250+ rooms
Total Revenues - incl. gratuities	329,187,946
Total Expenses	139,599,656
Total Wages & Salaries - incl. gratuities	118,694,006
Total Wages & Salaries - excl. gratuities	102,315,514
Total Employment (FTE)	4,349
Wages & Salaries per FTE - incl. gratuities	27,291
* Value Added (GDP)	189,588,290
** **GDP TO OUTPUT RATIO**	0.60

* For comparison, value added in petroleum and natural gas in 1988 was $331,000,000.

** For every $100 of output, true economic activity increases by $60. In contrast, for every $100 of output in the wood industry true economic activity increases by approximately $34.

REVENUES	Hotels: 250+ rooms
ROOMS - including tax & gratuities	**180,390,833**
Net Tax	13,099,480
Room Gratuities	3,280,000
Rooms	164,011,353
FOOD & BEVERAGE - including tax & gratuities	**142,156,572**
Food Gratuities	9,513,572
Food Sales	84,312,145
Licenced Restaurants	41,496,281
Caterers/Rm Serv/Mini Bars	37,711,797
Taverns/Lounges	5,104,067
Alcohol Sales - including tax & gratuities	42,825,325
Net Tax	3,508,436
Alcohol Gratuities	3,564,134
Alcohol sales (non LRS)	35,619,704
Alcohol sales (LRS)	133,052
Other Income - F&B	5,505,531
OTHER INCOME - including tax & gratuities	**24,028,962**
Net Tax	780,505
Other Gratuities	102,403
Other Income	23,146,053
Telephone	8,040,025
Laundry & Valet	915,842
Other Departmental Income	7,130,100
Other Non-departmental Income	7,060,087
TOTAL REVENUES - excluding taxes & gratuities	**312,727,838**
TOTAL REVENUES - excl. taxes & incl. gratuities	**329,187,946**
TOTAL REVENUES - including taxes & gratuities	**346,576,367**

COST OF SALES & DEPARTMENTAL EXPENSES	Hotels: 250 or more rooms
ROOMS	**51,801,959**
F.T.E.	1,233
Room Gratuities	3,280,000
Wages & Salaries	28,140,686
Benefits	4,267,703
Expenses - excl. tax	**16,113,571**
Other Agricultural Products	63,932
Forestry Products	32,438
Other Textile Products	1,029,200
Clothing & Accessories	249,303
Paper Products	2,801,065
Printing & Publishing	241,802
Other Industrial Machinery	0
Other Non-Metallic Mineral Products	32,555
Other Chemical Products	954,077
Other Manufactured Products	84,176
Transportation & Storage	5,293,279
Radio & Television Broadcasting	302,212
Telephone & Telegraph	0
Postal Services	0
Other Finance,Ins.,Real Estate	0
Business Services	413,950
Amusement & Recreation Service	39,045
Accommodation & Food Services	407,472
Other Personal & Misc. Service	4,134,811
Operating, Office, Lab. & Food	34,252
Travel, Advertising & Promotion	0
Indirect Taxes - consumer	13,099,480

COST OF SALES & DEPARTMENTAL EXPENSES	Hotels: 250 or more rooms
Food & Beverage	**115,407,035**
F.T.E.	2,229
Food & Beverage Gratuities	13,077,705
Wages & Salaries	48,925,276
Benefits	7,713,953
Food Cost of Sales	23,383,712
Alcohol Cost of Sales - non LRS	10,589,770
Alcohol Cost of Sales - LRS	107,725
Expenses - excl. tax	**11,608,894**
Other Agricultural Products	159,737
Other Textile Products	455,781
Clothing & Accessories	417,546
Paper Products	1,125,225
Printing & Publishing	681,695
Other Metal Fabricated Product	198,715
Other Non-Metallic Mineral Products	580,376
Other Petroleum & Coal Products	166,860
Other Chemical Products	723,545
Other Manufactured Products	427,382
Transportation & Storage	20,012
Telephone & Telegraph	0
Postal Services	0
Electric Power	0
Other Finance,Ins.,Real Estate	0
Business Services	0
Amusement & Recreation Service	2,234,969
Accommodation & Food Services	103,463
Other Personal & Misc. Service	3,636,361
Operating, Office, Lab. & Food	677,226
Travel, Advertising & Promotion	0
Indirect Taxes - consumer	3,509,481
Telephone	**8,117,566**
F.T.E.	82
Wages & Salaries	1,797,911
Benefits	253,857
Expenses - excl. tax	**6,065,797**
Clothing & Accessories	4,555
Paper Products	3,772
Printing & Publishing	8,488
Appliances & Receivers,Household	8,819
Telephone & Telegraph	5,033,900
Other Finance,Ins.,Real Estate	3,841
Business Services	32,285
Other Personal & Misc. Service	839,746
Operating, Office, Lab. & Food	130,392
Indirect Taxes - consumer	783,451

COST OF SALES & DEPARTMENTAL EXPENSES

	Hotels: 250 or more rooms
LAUNDRY & VALET	887,108
F.T.E.	72
Wages & Salaries	1,627,381
Benefits	245,232
Expenses	(985,505)
Other Textile Products	192
Clothing & Accessories	4,139
Paper Products	5,414
Printing & Publishing	928
Other Chemical Products	159,918
Business Services	110
Other Personal & Misc. Service	(1,156,208)
Operating, Office, Lab. & Food	0
OTHER DEPARTMENTAL EXPENSES	3,548,436
F.T.E.	44
Other Gratuities	20,786
Wages & Salaries	1,508,323
Benefits	220,627
Expenses	1,798,700
Other Agricultural Products	1,158
Natural Gas	6,107
Other Textile Products	10,943
Clothing & Accessories	4,461
Paper Products	22,449
Printing & Publishing	25,942
Other Industrial Machinery	2,467
Motor Vehicle Parts	34,700
Other Non-Metallic Mineral Products	0
Gasoline & Fuel Oil	47,929
Other Petroleum & Coal Products	6,324
Other Chemical Products	28,007
Other Manufactured Products	3,491
Pipeline Transportation	2,443
Transportation & Storage	1,112,668
Telephone & Telegraph	0
Electric Power	12,214
Other Utilities	3,664
Other Finance,Ins.,Real Estate	21,563
Business Services	78,185
Amusement & Recreation Service	125,502
Accommodation & Food Services	5,955
Other Personal & Misc. Service	197,520
Operating, Office, Lab. & Food	45,009
Travel, Advertising & Promotion	0
Cost of Meals	0

NON-OPERATING EXPENSES	1,408,276
Forestry Products	0
Printing & Publishing	0
Other Chemical Products	187
Other Manufactured Products	894
Transportation & Storage	0
Radio & Television Broadcasting	1,073,320
Other Finance,Ins.,Real Estate	5
Amusement & Recreation Service	2,968
Other Personal & Misc. Service	328,063
Operating, Office, Lab. & Food	2,839
ADMINISTRATION & GENERAL	25,150,606
F.T.E.	379
Wages & Salaries	11,536,414
Benefits	1,959,868
Expenses	11,654,324
Clothing & Accessories	5,987
Paper Products	288,573
Printing & Publishing	320,490
Other Electrical Products	0
Gasoline & Fuel Oil	0
Other Chemical Products	0
Transportation & Storage	507,978
Telephone & Telegraph	996,314
Postal Services	536,729
Other Finance,Ins.,Real Estate	4,481,639
Business Services	1,884,953
Education Services	197,694
Amusement & Recreation Service	6,694
Other Personal & Misc. Service	620,745
Operating, Office, Lab. & Food	825,753
Travel, Advertising & Promotion	980,775
MARKETING	15,360,619
F.T.E.	128
Wages & Salaries	3,873,522
Benefits	505,725
Expenses	10,981,372
Clothing & Accessories	178
Paper Products	63,324
Printing & Publishing	279,142
Advertising,Print Media	0
Other Manufactured Products	209,794
Transportation & Storage	49,814
Telephone & Telegraph	189,690
Postal Services	133,552
Other Finance,Ins.,Real Estate	62,258
Business Services	1,020,404
Amusement & Recreation Service	129,333
Accommodation & Food Services	0
Other Personal & Misc. Service	306,483
Operating, Office, Lab. & Food	17,578
Travel, Advertising & Promotion	8,519,822

COST OF SALES & DEPARTMENTAL EXPENSES	Hotels: 250 or more rooms
Energy	7,706,329
Natural Gas	560,890
Gasoline & Fuel Oil	196,343
Other Petroleum & Coal Products	65,926
Pipeline Transportation	201,254
Electric Power	4,171,546
Other Utilities	2,510,370
REPAIRS & MAINTENANCE	13,359,895
F.T.E.	181
Wages & Salaries	5,357,935
Benefits	857,415
Expenses	7,144,545
Other Agricultural Products	502,907
Other Textile Products	83,171
Clothing & Accessories	21,341
Furniture & Fixtures	284,001
Paper Products	23,293
Printing & Publishing	2,716
Advertising,Print Media	0
Boilers, Tanks & Plates	383,881
Fabricated Structural Metal Pr	0
Other Metal Fabricated Product	340,004
Other Industrial Machinery	1,591,447
Appliances & Receivers,Household	10,019
Other Electrical Products	438,925
Other Non-Metallic Mineral Products	213
Other Chemical Products	249,494
Other Manufactured Products	67,759
Repair Construction	562,061
Transportation & Storage	0
Telephone & Telegraph	0
Business Services	10,286
Other Personal & Misc. Service	1,165,010
Operating, Office, Lab. & Food	1,408,019
Travel, Advertising & Promotion	0
FIXED CHARGES	39,178,782
Insurance	1,323,114
Property Taxes	16,425,631
Licences	390,601
Other Fixed Charges	21,039,435

Note: All prices are in purchaser prices

MAKE MATRIX Hotels: 250+ Rooms

PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	2,606,065
RADIO & TELEVISION BROADCASTING	1,272,326
TELEPHONE & TELEGRAPH	8,049,983
RETAIL MARGINS	855,741
OTHER FINANCE,INS.,REAL ESTATE	8,027,225
BUSINESS SERVICES	58,230
AMUSEMENT & RECREATION SERVICE	4,197,235
ACCOMMODATION & FOOD SERVICES	289,735,056
Accommodation	167,289,946
Meals	93,825,717
Service Margins on Alcoholic Beverages	28,619,394
Non LRS	28,594,067
LRS	25,327
OTHER PERSONAL & MISC. SERVICE	3,688,591
TOTAL MAKE	**318,490,451**

USE MATRIX	Hotels: 250+ Rooms
AGRICULTURAL PRODUCTS	2,298,904
FORESTRY PRODUCTS	30,896
FISH LANDINGS	84,615
NATURAL GAS	379,777
FOOD	20,161,232
MANUFACTURING	12,504,293
REPAIR CONSTRUCTION	562,008
PIPELINE TRANSPORTATION	203,697
TRANSPORTATION & STORAGE	7,065,315
RADIO & TELEVISION BROADCASTING	1,301,671
TELEPHONE & TELEGRAPH	5,896,826
POSTAL SERVICES	670,217
ELECTRIC POWER	3,914,884
OTHER UTILITIES	2,514,034
WHOLESALE MARGINS	2,289,212
RETAIL MARGINS	291,743
OTHER FINANCE,INS.,REAL ESTATE	19,294,005
BUSINESS SERVICES	3,440,581
EDUCATION SERVICES	197,676
AMUSEMENT & RECREATION SERVICE	2,558,394
ACCOMMODATION & FOOD SERVICES	516,891
OTHER PERSONAL & MISC. SERVICE	9,829,293
TRANSPORTATION MARGINS	983,022
OPERATING, OFFICE, LAB. & FOOD	2,800,596
TRAVEL, ADVERTISING & PROMOTION	8,919,571
INDIRECT TAXES	20,192,810
WAGES & SALARIES	121,268,869
SUPPLEMENTARY LABOUR INCOME	13,369,641
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	54,949,780
TOTAL OUTPUT	318,490,451
TOTAL INPUT	128,902,161
GDP (INC)	189,588,290
GDP (VALUE ADDED)	189,588,290
GDP TO OUTPUT RATIO	0.60
TOTAL EMPLOYMENT	4,349
WAGES & SALARIES PER EMPLOYEE	27,883
TOTAL REVENUES (total output+cost of alc.)	329,187,946
TOTAL EXPENSES (total input+cost of alc.)	139,599,656

TOURISM STUDY - FINAL RESULTS
B.C. HOTELS WITH 151 to 249 ROOMS

SUMMARY RESULTS (1988 data)	Hotels: 151 to 249 rooms
Total Revenues - incl. gratuities	123,821,059
Total Expenses	48,580,969
Total Wages & Salaries - incl. gratuities	43,098,799
Total Wages & Salaries - excl. gratuities	37,577,430
Total Employment (FTE)	N/A
Wages & Salaries per FTE - incl. gratuities	N/A
* Value Added (GDP)	75,240,090
** GDP TO OUTPUT RATIO	0.64

* For comparison, value added in petroleum and natural gas in 1988 was $331,000,000.

** For every $100 of output, true economic activity increases by $64. In contrast, for every $100 of output in the wood industry true economic activity increases by approximately $34.

REVENUES	Hotels: 151 to 249 rooms
ROOMS - including tax & gratuities	75,205,308
Net Tax	5,385,144
Room Gratuities	1,027,417
Rooms	68,792,747
FOOD & BEVERAGE - including tax & gratuities	48,557,955
Food Gratuities	2,750,239
Food Sales	23,454,035
Licenced Restaurants	N/A
Caterers/Rm Serv/Mini Bars	N/A
Taverns/Lounges	N/A
Alcohol Sales - including tax & gratuities	21,156,386
Net Tax	1,743,634
Alcohol Gratuities	1,738,097
Alcohol sales (non LRS)	17,380,972
Alcohol sales (LRS)	293,682
Other Income - F&B	1,197,295
OTHER INCOME - including tax & gratuities	7,403,738
Net Tax	217,164
Other Gratuities	20,768
Other Income	7,165,806
Telephone	3,062,259
Laundry & Valet	278,223
Other Departmental Income	1,129,419
Other Non-departmental Income	2,695,906
TOTAL REVENUES - excluding taxes & gratuities	118,284,537
TOTAL REVENUES - excl. taxes & incl. gratuities	123,821,059
TOTAL REVENUES - including taxes & gratuities	131,167,001

COST OF SALES & DEPARTMENTAL EXPENSES	Hotels: 151 to 249 rooms
ROOMS	**20,186,732**
F.T.E.	N/A
Room Gratuities	1,027,417
Wages & Salaries	12,252,874
Benefits	1,599,428
Expenses - excl. tax	**5,307,013**
Other Agricultural Products	31,573
Forestry Products	0
Other Textile Products	681,781
Clothing & Accessories	94,115
Paper Products	981,302
Printing & Publishing	89,232
Other Industrial Machinery	0
Other Non-Metallic Mineral Products	2,521
Other Chemical Products	490,246
Other Manufactured Products	31,573
Transportation & Storage	1,885,556
Radio & Television Broadcasting	155,987
Telephone & Telegraph	0
Postal Services	0
Other Finance,Ins.,Real Estate	0
Business Services	71,534
Amusement & Recreation Service	268
Accommodation & Food Services	28,685
Other Personal & Misc. Service	735,996
Operating, Office, Lab. & Food	26,644
Travel, Advertising & Promotion	0
Indirect Taxes - consumer	5,385,144

COST OF SALES & DEPARTMENTAL EXPENSES

Hotels:
151 to 249 rooms

Food & Beverage	**38,616,818**
F.T.E.	N/A
Food & Beverage Gratuities	4,488,337
Wages & Salaries	16,207,267
Benefits	1,837,762
Food Cost of Sales	7,065,940
Alcohol Cost of Sales - non LRS	5,544,965
Alcohol Cost of Sales - LRS	234,642
Expenses - excl. tax	3,237,906
Other Agricultural Products	55,379
Other Textile Products	65,228
Clothing & Accessories	75,605
Paper Products	291,445
Printing & Publishing	169,124
Other Metal Fabricated Product	75,358
Other Non-Metallic Mineral Products	310,073
Other Petroleum & Coal Products	13,488
Other Chemical Products	242,483
Other Manufactured Products	122,460
Transportation & Storage	12,851
Telephone & Telegraph	0
Postal Services	0
Electric Power	0
Other Finance,Ins.,Real Estate	0
Business Services	602
Amusement & Recreation Service	907,309
Accommodation & Food Services	26,850
Other Personal & Misc. Service	616,588
Operating, Office, Lab. & Food	253,063
Travel, Advertising & Promotion	0
Indirect Taxes - consumer	1,743,634
Telephone	**2,746,957**
F.T.E.	N/A
Wages & Salaries	261,133
Benefits	32,555
Expenses - excl. tax	**2,453,269**
Clothing & Accessories	0
Paper Products	0
Printing & Publishing	0
Appliances & Receivers,Household	0
Telephone & Telegraph	1,999,654
Other Finance,Ins.,Real Estate	0
Business Services	0
Other Personal & Misc. Service	389,370
Operating, Office, Lab. & Food	64,245
Indirect Taxes - consumer	217,164

COST OF SALES & DEPARTMENTAL EXPENSES

Hotels:
151 to 249 rooms

LAUNDRY & VALET	567,907
F.T.E.	N/A
Wages & Salaries	493,874
Benefits	48,335
Expenses	25,699
Other Textile Products	308
Clothing & Accessories	0
Paper Products	0
Printing & Publishing	0
Other Chemical Products	13,847
Business Services	0
Other Personal & Misc. Service	11,543
Operating, Office, Lab. & Food	0
OTHER DEPARTMENTAL EXPENSES	431,306
F.T.E.	N/A
Other Gratuities	5,615
Wages & Salaries	308,878
Benefits	34,553
Expenses	82,260
Other Agricultural Products	190
Natural Gas	0
Other Textile Products	2,014
Clothing & Accessories	1,675
Paper Products	3,539
Printing & Publishing	2,443
Other Industrial Machinery	0
Motor Vehicle Parts	0
Other Non-Metallic Mineral Products	0
Gasoline & Fuel Oil	0
Other Petroleum & Coal Products	0
Other Chemical Products	6,529
Other Manufactured Products	1,304
Pipeline Transportation	0
Transportation & Storage	15,102
Telephone & Telegraph	0
Electric Power	0
Other Utilities	0
Other Finance,Ins.,Real Estate	0
Business Services	4,043
Amusement & Recreation Service	36,775
Accommodation & Food Services	0
Other Personal & Misc. Service	3,783
Operating, Office, Lab. & Food	4,863
Travel, Advertising & Promotion	0
Cost of Meals	0

NON-OPERATING EXPENSES	341,863
Forestry Products	6,638
Printing & Publishing	0
Other Chemical Products	0
Other Manufactured Products	0
Transportation & Storage	0
Radio & Television Broadcasting	285,226
Other Finance,Ins.,Real Estate	13,533
Amusement & Recreation Service	0
Other Personal & Misc. Service	7,013
Operating, Office, Lab. & Food	29,454
ADMINISTRATION & GENERAL	11,200,149
F.T.E.	N/A
Wages & Salaries	5,226,051
Benefits	735,594
Expenses	5,238,504
Clothing & Accessories	0
Paper Products	204,087
Printing & Publishing	217,067
Other Electrical Products	0
Gasoline & Fuel Oil	0
Other Chemical Products	632
Transportation & Storage	7,846
Telephone & Telegraph	726,086
Postal Services	160,457
Other Finance,Ins.,Real Estate	1,832,871
Business Services	1,064,552
Education Services	49,000
Amusement & Recreation Service	0
Other Personal & Misc. Service	310,488
Operating, Office, Lab. & Food	342,212
Travel, Advertising & Promotion	323,207
MARKETING	5,573,871
F.T.E.	N/A
Wages & Salaries	965,281
Benefits	108,827
Expenses	4,499,763
Clothing & Accessories	0
Paper Products	19,155
Printing & Publishing	55,740
Advertising,Print Media	0
Other Manufactured Products	46,715
Transportation & Storage	0
Telephone & Telegraph	34,991
Postal Services	16,939
Other Finance,Ins.,Real Estate	0
Business Services	150,027
Amusement & Recreation Service	46,930
Accommodation & Food Services	0
Other Personal & Misc. Service	155,629
Operating, Office, Lab. & Food	7,239
Travel, Advertising & Promotion	3,966,397

COST OF SALES & DEPARTMENTAL EXPENSES

Hotels:
151 to 249 rooms

Energy	3,167,385
Natural Gas	302,947
Gasoline & Fuel Oil	280,566
Other Petroleum & Coal Products	30,826
Pipeline Transportation	122,263
Electric Power	1,860,970
Other Utilities	569,813
REPAIRS & MAINTENANCE	6,142,235
F.T.E.	N/A
Wages & Salaries	1,862,073
Benefits	210,160
Expenses	4,070,001
Other Agricultural Products	199,509
Other Textile Products	34,796
Clothing & Accessories	4,772
Furniture & Fixtures	85,533
Paper Products	0
Printing & Publishing	0
Advertising,Print Media	0
Boilers, Tanks & Plates	120,981
Fabricated Structural Metal Pr	0
Other Metal Fabricated Product	80,221
Other Industrial Machinery	238,034
Appliances & Receivers,Household	8,454
Other Electrical Products	95,097
Other Non-Metallic Mineral Products	0
Other Chemical Products	124,591
Other Manufactured Products	24,290
Repair Construction	110,137
Transportation & Storage	3,366
Telephone & Telegraph	0
Business Services	9,144
Other Personal & Misc. Service	1,914,399
Operating, Office, Lab. & Food	1,016,681
Travel, Advertising & Promotion	0
FIXED CHARGES	9,370,065
Insurance	510,537
Property Taxes	5,042,638
Licences	128,492
Other Fixed Charges	3,688,397

Note: All prices are in purchaser prices

MAKE MATRIX Hotels: 151-249 Rooms

PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	858,778
RADIO & TELEVISION BROADCASTING	294,338
TELEPHONE & TELEGRAPH	3,063,462
RETAIL MARGINS	134,387
OTHER FINANCE, INS., REAL ESTATE	3,367,543
BUSINESS SERVICES	72,520
AMUSEMENT & RECREATION SERVICE	325,512
ACCOMMODATION & FOOD SERVICES	109,442,721
Accommodation	69,605,302
Meals	26,204,274
Service Margins on Alcoholic Beverages	13,633,145
Non LRS	13,574,105
LRS	59,040
OTHER PERSONAL & MISC. SERVICE	482,190
TOTAL MAKE	**118,041,453**

USE MATRIX

Hotels: 151-249 Rooms

AGRICULTURAL PRODUCTS	757,049
FORESTRY PRODUCTS	6,322
FISH LANDINGS	25,569
NATURAL GAS	202,915
FOOD	6,092,192
MANUFACTURING	4,451,402
REPAIR CONSTRUCTION	110,137
PIPELINE TRANSPORTATION	122,263
TRANSPORTATION & STORAGE	1,939,874
RADIO & TELEVISION BROADCASTING	417,521
TELEPHONE & TELEGRAPH	2,617,379
POSTAL SERVICES	177,396
ELECTRIC POWER	1,741,372
OTHER UTILITIES	569,813
WHOLESALE MARGINS	735,024
RETAIL MARGINS	105,771
OTHER FINANCE,INS.,REAL ESTATE	3,769,598
BUSINESS SERVICES	1,295,898
EDUCATION SERVICES	49,000
AMUSEMENT & RECREATION SERVICE	1,011,845
ACCOMMODATION & FOOD SERVICES	55,535
OTHER PERSONAL & MISC. SERVICE	4,041,081
TRANSPORTATION MARGINS	355,630
OPERATING, OFFICE, LAB. & FOOD	1,555,424
TRAVEL, ADVERTISING & PROMOTION	4,027,648
INDIRECT TAXES	6,567,706
WAGES & SALARIES	43,634,173
SUPPLEMENTARY LABOUR INCOME	4,064,213
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	27,541,704
TOTAL OUTPUT	118,041,453
TOTAL INPUT	42,801,363
GDP (INC)	75,240,090
GDP (VALUE ADDED)	75,240,090
GDP TO OUTPUT RATIO	0.64
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	123,821,059
TOTAL EXPENSES (total input+cost of alc.)	48,580,969

TOURISM STUDY - FINAL RESULTS
B.C. HOTELS WITH 76 to 150 ROOMS

SUMMARY RESULTS (1988 data)	Hotels: 76 to 151 rooms
Total Revenues - incl. gratuities	292,098,507
Total Expenses	118,991,964
Total Wages & Salaries - incl. gratuities	100,255,084
Total Wages & Salaries - excl. gratuities	0
Total Employment (FTE)	N/A
Wages & Salaries per FTE - incl. gratuities	N/A
* Value Added (GDP)	173,106,542
** GDP TO OUTPUT RATIO	0.68

* For comparison, value added in petroleum and natural gas in 1988 was $331,000,000.

** For every $100 of output, true economic activity increases by $68. In contrast, for every $100 of output in the wood industry true economic activity increases by approximately $34.

REVENUES	Hotels: 76 to 150 rooms
ROOMS - including tax & gratuities	**123,151,211**
Net Tax	8,238,941
Room Gratuities	1,134,215
Rooms	113,778,055
FOOD & BEVERAGE - including tax & gratuities	**173,810,430**
Food Gratuities	6,916,560
Food Sales	57,927,657
Licenced Restaurants	N/A
Caterers/Rm Serv/Mini Bars	N/A
Taverns/Lounges	N/A
Alcohol Sales - including tax & gratuities	105,978,598
Net Tax	8,873,566
Alcohol Gratuities	7,253,926
Alcohol sales (non LRS)	72,547,887
Alcohol sales (LRS)	17,303,219
Other Income - F&B	2,987,614
OTHER INCOME - including tax & gratuities	**12,460,956**
Net Tax	211,583
Other Gratuities	0
Other Income	12,249,373
Telephone	3,736,672
Laundry & Valet	10,278
Other Departmental Income	344,660
Other Non-departmental Income	8,157,763
TOTAL REVENUES - excluding taxes & gratuities	276,793,805
TOTAL REVENUES - excl. taxes & incl. gratuities	292,098,507
TOTAL REVENUES - including taxes & gratuities	309,422,597

COST OF SALES & DEPARTMENTAL EXPENSES	Hotels: 76 to 150 rooms
ROOMS	**36,891,740**
F.T.E.	N/A
Room Gratuities	1,134,215
Wages & Salaries	25,908,890
Benefits	2,557,962
Expenses - excl. tax	7,290,674
Other Agricultural Products	42,178
Forestry Products	0
Other Textile Products	787,676
Clothing & Accessories	124,096
Paper Products	1,623,584
Printing & Publishing	80,380
Other Industrial Machinery	0
Other Non-Metallic Mineral Products	7,668
Other Chemical Products	1,066,619
Other Manufactured Products	30,846
Transportation & Storage	1,467,552
Radio & Television Broadcasting	441,555
Telephone & Telegraph	0
Postal Services	0
Other Finance,Ins.,Real Estate	0
Business Services	286,929
Amusement & Recreation Service	0
Accommodation & Food Services	98,830
Other Personal & Misc. Service	1,231,787
Operating, Office, Lab. & Food	972
Travel, Advertising & Promotion	0
Indirect Taxes - consumer	8,238,941

Food & Beverage	123,894,560
F.T.E.	N/A
Food & Beverage Gratuities	14,170,486
Wages & Salaries	44,302,138
Benefits	3,724,104
Food Cost of Sales	16,497,018
Alcohol Cost of Sales - non LRS	23,258,574
Alcohol Cost of Sales - LRS	12,684,896
Expenses - excl. tax	9,257,343
Other Agricultural Products	135,789
Other Textile Products	185,619
Clothing & Accessories	65,701
Paper Products	634,251
Printing & Publishing	210,095
Other Metal Fabricated Product	119,435
Other Non-Metallic Mineral Products	612,124
Other Petroleum & Coal Products	36,526
Other Chemical Products	563,961
Other Manufactured Products	166,177
Transportation & Storage	38,746
Telephone & Telegraph	0
Postal Services	0
Electric Power	0
Other Finance,Ins.,Real Estate	41,532
Business Services	411
Amusement & Recreation Service	4,259,350
Accommodation & Food Services	10,945
Other Personal & Misc. Service	1,159,349
Operating, Office, Lab. & Food	1,017,333
Travel, Advertising & Promotion	0
Indirect Taxes - consumer	8,873,566
Telephone	3,100,124
F.T.E.	N/A
Wages & Salaries	17,178
Benefits	1,492
Expenses - excl. tax	3,081,455
Clothing & Accessories	0
Paper Products	0
Printing & Publishing	0
Appliances & Receivers,Household	0
Telephone & Telegraph	2,243,636
Other Finance,Ins.,Real Estate	0
Business Services	0
Other Personal & Misc. Service	810,522
Operating, Office, Lab. & Food	27,297
Indirect Taxes - consumer	211,583

COST OF SALES & DEPARTMENTAL EXPENSES

Hotels:
76 to 150 rooms

LAUNDRY & VALET	1,147
F.T.E.	N/A
Wages & Salaries	26,424
Benefits	3,033
Expenses	(28,310)
Other Textile Products	0
Clothing & Accessories	0
Paper Products	0
Printing & Publishing	0
Other Chemical Products	9,784
Business Services	0
Other Personal & Misc. Service	(38,094)
Operating, Office, Lab. & Food	0
OTHER DEPARTMENTAL EXPENSES	203,513
F.T.E.	N/A
Other Gratuities	0
Wages & Salaries	79,047
Benefits	7,137
Expenses	117,329
Other Agricultural Products	0
Natural Gas	0
Other Textile Products	0
Clothing & Accessories	0
Paper Products	1,374
Printing & Publishing	1,374
Other Industrial Machinery	0
Motor Vehicle Parts	0
Other Non-Metallic Mineral Products	0
Gasoline & Fuel Oil	0
Other Petroleum & Coal Products	0
Other Chemical Products	2,642
Other Manufactured Products	0
Pipeline Transportation	0
Transportation & Storage	62,748
Telephone & Telegraph	0
Electric Power	0
Other Utilities	0
Other Finance,Ins.,Real Estate	5,820
Business Services	42,670
Amusement & Recreation Service	0
Accommodation & Food Services	0
Other Personal & Misc. Service	98
Operating, Office, Lab. & Food	602
Travel, Advertising & Promotion	0
Cost of Meals	0

COST OF SALES & DEPARTMENTAL EXPENSES

Hotels:
76 to 150 rooms

NON-OPERATING EXPENSES	**3,000,974**
Forestry Products	0
Printing & Publishing	15,814
Other Chemical Products	0
Other Manufactured Products	0
Transportation & Storage	0
Radio & Television Broadcasting	1,628,330
Other Finance,Ins.,Real Estate	528,166
Amusement & Recreation Service	0
Other Personal & Misc. Service	594,052
Operating, Office, Lab. & Food	234,612
ADMINISTRATION & GENERAL	**24,570,534**
F.T.E.	N/A
Wages & Salaries	10,590,010
Benefits	780,682
Expenses	**13,199,842**
Clothing & Accessories	2,673
Paper Products	565,480
Printing & Publishing	423,421
Other Electrical Products	0
Gasoline & Fuel Oil	1,295
Other Chemical Products	0
Transportation & Storage	151,816
Telephone & Telegraph	1,695,727
Postal Services	314,236
Other Finance,Ins.,Real Estate	4,079,532
Business Services	1,842,523
Education Services	28,012
Amusement & Recreation Service	0
Other Personal & Misc. Service	1,735,320
Operating, Office, Lab. & Food	1,131,272
Travel, Advertising & Promotion	1,163,615
MARKETING	**9,694,476**
F.T.E.	N/A
Wages & Salaries	1,048,767
Benefits	71,637
Expenses	**8,574,072**
Clothing & Accessories	0
Paper Products	29,782
Printing & Publishing	87,369
Advertising,Print Media	0
Other Manufactured Products	0
Transportation & Storage	0
Telephone & Telegraph	0
Postal Services	5,383
Other Finance,Ins.,Real Estate	0
Business Services	32,647
Amusement & Recreation Service	0
Accommodation & Food Services	0
Other Personal & Misc. Service	81,144
Operating, Office, Lab. & Food	0
Travel, Advertising & Promotion	8,337,748

COST OF SALES & DEPARTMENTAL EXPENSES	Hotels: 76 to 150 rooms
Energy	7,573,954
Natural Gas	804,624
Gasoline & Fuel Oil	521,894
Other Petroleum & Coal Products	350,471
Pipeline Transportation	353,106
Electric Power	4,312,893
Other Utilities	1,230,966
REPAIRS & MAINTENANCE	11,562,136
F.T.E.	N/A
Wages & Salaries	3,012,632
Benefits	296,374
Expenses	8,253,130
Other Agricultural Products	341,873
Other Textile Products	15,571
Clothing & Accessories	4,685
Furniture & Fixtures	177,124
Paper Products	0
Printing & Publishing	0
Advertising,Print Media	0
Boilers, Tanks & Plates	93,792
Fabricated Structural Metal Pr	0
Other Metal Fabricated Product	110,901
Other Industrial Machinery	84,965
Appliances & Receivers,Household	4,097
Other Electrical Products	184,899
Other Non-Metallic Mineral Products	0
Other Chemical Products	287,354
Other Manufactured Products	10,377
Repair Construction	615,538
Transportation & Storage	22,343
Telephone & Telegraph	0
Business Services	20,660
Other Personal & Misc. Service	5,262,318
Operating, Office, Lab. & Food	1,016,632
Travel, Advertising & Promotion	0
FIXED CHARGES	6,922,658
Insurance	441,575
Property Taxes	2,975,920
Licences	106,144
Other Fixed Charges	3,399,020

Note: All prices are in purchaser prices.

MAKE MATRIX Hotels: 76-150 Rooms

PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	65,000
RADIO & TELEVISION BROADCASTING	279,811
TELEPHONE & TELEGRAPH	3,736,672
RETAIL MARGINS	419,227
OTHER FINANCE, INS., REAL ESTATE	10,483,439
BUSINESS SERVICES	165,173
AMUSEMENT & RECREATION SERVICE	304,291
ACCOMMODATION & FOOD SERVICES	240,561,512
Accommodation	114,555,732
Meals	64,844,218
Service Margins on Alcoholic Beverages	61,161,562
Non LRS	56,543,239
LRS	4,618,323
OTHER PERSONAL & MISC. SERVICE	139,911
TOTAL MAKE	**256,155,037**

USE MATRIX	**Hotels: 76-150 Rooms**
AGRICULTURAL PRODUCTS	1,629,876
FISH LANDINGS	59,799
NATURAL GAS	538,940
FOOD	14,248,230
MANUFACTURING	7,638,553
REPAIR CONSTRUCTION	615,538
PIPELINE TRANSPORTATION	353,106
TRANSPORTATION & STORAGE	1,743,206
RADIO & TELEVISION BROADCASTING	1,958,739
TELEPHONE & TELEGRAPH	3,734,811
POSTAL SERVICES	319,619
ELECTRIC POWER	4,035,719
OTHER UTILITIES	1,230,966
WHOLESALE MARGINS	1,427,111
RETAIL MARGINS	196,303
OTHER FINANCE,INS.,REAL ESTATE	6,812,206
BUSINESS SERVICES	2,218,982
EDUCATION SERVICES	28,012
AMUSEMENT & RECREATION SERVICE	4,328,165
ACCOMMODATION & FOOD SERVICES	174,694
OTHER PERSONAL & MISC. SERVICE	10,565,304
TRANSPORTATION MARGINS	782,987
OPERATING, OFFICE, LAB. & FOOD	3,057,278
TRAVEL, ADVERTISING & PROMOTION	8,921,137
INDIRECT TAXES	6,429,216
WAGES & SALARIES	100,544,738
SUPPLEMENTARY LABOUR INCOME	7,152,766
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	65,409,038
TOTAL OUTPUT	256,155,037
TOTAL INPUT	83,048,495
GDP (INC)	173,106,542
GDP (VALUE ADDED)	173,106,542
GDP TO OUTPUT RATIO	0.68
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	292,098,507
TOTAL EXPENSES (total input+cost of alc.)	118,991,964

TOURISM STUDY - FINAL RESULTS
B.C. HOTELS WITH 0 to 75 ROOMS

SUMMARY RESULTS (1988 data)	Hotels: 0 to 75 rooms
Total Revenues - incl. gratuities	445,737,735
Total Expenses	193,811,573
Total Wages & Salaries - incl. gratuities	147,625,319
Total Wages & Salaries - excl. gratuities	117,937,259
Total Employment (FTE)	N/A
Wages & Salaries per FTE - incl. gratuities	N/A
* Value Added (GDP)	251,926,162
** **GDP TO OUTPUT RATIO**	0.68

* For comparison, value added in petroleum and natural gas in 1988 was $331,000,000.

** For every $100 of output, true economic activity increases by $68. In contrast, for every $100 of output in the wood industry true economic activity increases by approximately $34.

REVENUES	Hotels: 0 to 75 rooms
ROOMS - including tax & gratuities	97,640,964
Net Tax	6,650,274
Room Gratuities	452,690
Rooms	90,538,000
FOOD & BEVERAGE - including tax & gratuities	364,901,251
Food Gratuities	13,104,514
Food Sales	118,368,798
Licenced Restaurants	N/A
Caterers/Rm Serv/Mini Bars	N/A
Taverns/Lounges	N/A
Alcohol Sales - including tax & gratuities	230,299,045
Net Tax	19,118,008
Alcohol Gratuities	16,130,856
Alcohol sales (non LRS)	161,308,562
Alcohol sales (LRS)	33,741,619
Other Income - F&B	3,128,894
OTHER INCOME - including tax & gratuities	9,220,929
Net Tax	257,127
Other Gratuities	0
Other Income	8,963,802
Telephone	1,880,447
Laundry & Valet	220,360
Other Departmental Income	4,082
Other Non-departmental Income	6,858,912
TOTAL REVENUES - excluding taxes & gratuities	416,049,675
TOTAL REVENUES - excl. taxes & incl. gratuities	445,737,735
TOTAL REVENUES - including taxes & gratuities	471,763,143

COST OF SALES & DEPARTMENTAL EXPENSES	Hotels: 0 to 75 rooms
ROOMS	**30,527,078**
F.T.E.	N/A
Room Gratuities	452,690
Wages & Salaries	20,894,618
Benefits	1,837,688
Expenses - excl. tax	**7,342,082**
Other Agricultural Products	15,846
Forestry Products	0
Other Textile Products	786,782
Clothing & Accessories	16,253
Paper Products	1,220,992
Printing & Publishing	37,078
Other Industrial Machinery	0
Other Non-Metallic Mineral Products	28,457
Other Chemical Products	1,843,007
Other Manufactured Products	22,394
Transportation & Storage	1,302,158
Radio & Television Broadcasting	1,081,078
Telephone & Telegraph	0
Postal Services	0
Other Finance,Ins.,Real Estate	0
Business Services	82,601
Amusement & Recreation Service	0
Accommodation & Food Services	168,437
Other Personal & Misc. Service	709,856
Operating, Office, Lab. & Food	27,142
Travel, Advertising & Promotion	0
Indirect Taxes - consumer	7,159,393

COST OF SALES & DEPARTMENTAL EXPENSES	Hotels: 0 to 75 rooms
Food & Beverage	**236,370,583**
F.T.E.	N/A
Food & Beverage Gratuities	29,235,370
Wages & Salaries	80,636,843
Benefits	7,941,738
Food Cost of Sales	23,125,089
Alcohol Cost of Sales - non LRS	51,324,952
Alcohol Cost of Sales - LRS	25,485,327
Expenses - excl. tax	**18,621,263**
Other Agricultural Products	302,953
Other Textile Products	560,693
Clothing & Accessories	352,539
Paper Products	1,354,959
Printing & Publishing	762,887
Other Metal Fabricated Product	322,413
Other Non-Metallic Mineral Products	377,324
Other Petroleum & Coal Products	0
Other Chemical Products	1,980,407
Other Manufactured Products	315,983
Transportation & Storage	522,705
Telephone & Telegraph	0
Postal Services	0
Electric Power	0
Other Finance,Ins.,Real Estate	0
Business Services	2,510
Amusement & Recreation Service	4,357,253
Accommodation & Food Services	0
Other Personal & Misc. Service	3,929,410
Operating, Office, Lab. & Food	3,479,229
Travel, Advertising & Promotion	0
Indirect Taxes - consumer	19,118,008
Telephone	**2,351,544**
F.T.E.	N/A
Wages & Salaries	0
Benefits	0
Expenses - excl. tax	**2,351,544**
Clothing & Accessories	0
Paper Products	0
Printing & Publishing	0
Appliances & Receivers,Household	0
Telephone & Telegraph	1,750,067
Other Finance,Ins.,Real Estate	0
Business Services	0
Other Personal & Misc. Service	564,104
Operating, Office, Lab. & Food	37,372
Indirect Taxes - consumer	257,127

COST OF SALES & DEPARTMENTAL EXPENSES

Hotels:
0 to 75 rooms

LAUNDRY & VALET	3,480,722
F.T.E.	N/A
Wages & Salaries	0
Benefits	0
Expenses	3,480,722
Other Textile Products	0
Clothing & Accessories	0
Paper Products	0
Printing & Publishing	0
Other Chemical Products	0
Business Services	0
Other Personal & Misc. Service	3,480,722
Operating, Office, Lab. & Food	0
OTHER DEPARTMENTAL EXPENSES	0
F.T.E.	N/A
Other Gratuities	0
Wages & Salaries	0
Benefits	0
Expenses	0
Other Agricultural Products	0
Natural Gas	0
Other Textile Products	0
Clothing & Accessories	0
Paper Products	0
Printing & Publishing	0
Other Industrial Machinery	0
Motor Vehicle Parts	0
Other Non-Metallic Mineral Products	0
Gasoline & Fuel Oil	0
Other Petroleum & Coal Products	0
Other Chemical Products	0
Other Manufactured Products	0
Pipeline Transportation	0
Transportation & Storage	0
Telephone & Telegraph	0
Electric Power	0
Other Utilities	0
Other Finance,Ins.,Real Estate	0
Business Services	0
Amusement & Recreation Service	0
Accommodation & Food Services	0
Other Personal & Misc. Service	0
Operating, Office, Lab. & Food	0
Travel, Advertising & Promotion	0
Cost of Meals	0

COST OF SALES & DEPARTMENTAL EXPENSES

	Hotels: 0 to 75 rooms
NON-OPERATING EXPENSES	**600,412**
Forestry Products	0
Printing & Publishing	0
Other Chemical Products	0
Other Manufactured Products	0
Transportation & Storage	0
Radio & Television Broadcasting	0
Other Finance, Ins., Real Estate	0
Amusement & Recreation Service	0
Other Personal & Misc. Service	0
Operating, Office, Lab. & Food	600,412
ADMINISTRATION & GENERAL	**30,347,576**
F.T.E.	N/A
Wages & Salaries	12,767,568
Benefits	1,148,873
Expenses	**16,431,135**
Clothing & Accessories	0
Paper Products	836,642
Printing & Publishing	103,856
Other Electrical Products	0
Gasoline & Fuel Oil	0
Other Chemical Products	0
Transportation & Storage	39,633
Telephone & Telegraph	1,360,706
Postal Services	351,944
Other Finance, Ins., Real Estate	4,703,768
Business Services	1,710,131
Education Services	27,297
Amusement & Recreation Service	0
Other Personal & Misc. Service	3,897,678
Operating, Office, Lab. & Food	2,122,723
Travel, Advertising & Promotion	1,089,789
MARKETING	**8,286,261**
F.T.E.	N/A
Wages & Salaries	419,018
Benefits	11,436
Expenses	**7,855,808**
Clothing & Accessories	0
Paper Products	0
Printing & Publishing	9,180
Advertising, Print Media	0
Other Manufactured Products	0
Transportation & Storage	0
Telephone & Telegraph	0
Postal Services	0
Other Finance, Ins., Real Estate	0
Business Services	191
Amusement & Recreation Service	0
Accommodation & Food Services	0
Other Personal & Misc. Service	63,118
Operating, Office, Lab. & Food	0
Travel, Advertising & Promotion	7,783,319

COST OF SALES & DEPARTMENTAL EXPENSES	Hotels: 0 to 75 rooms
Energy	**10,917,638**
Natural Gas	733,078
Gasoline & Fuel Oil	680,678
Other Petroleum & Coal Products	165,987
Pipeline Transportation	325,812
Electric Power	6,278,538
Other Utilities	2,733,545
REPAIRS & MAINTENANCE	**13,522,754**
F.T.E.	N/A
Wages & Salaries	3,219,212
Benefits	237,976
Expenses	**10,065,566**
Other Agricultural Products	78,493
Other Textile Products	70,929
Clothing & Accessories	5,191
Furniture & Fixtures	31,705
Paper Products	0
Printing & Publishing	0
Advertising,Print Media	0
Boilers, Tanks & Plates	436,358
Fabricated Structural Metal Pr	0
Other Metal Fabricated Product	1,512,357
Other Industrial Machinery	236,259
Appliances & Receivers,Household	21,122
Other Electrical Products	974,447
Other Non-Metallic Mineral Products	0
Other Chemical Products	202,126
Other Manufactured Products	12,455
Repair Construction	1,659,094
Transportation & Storage	63,721
Telephone & Telegraph	0
Business Services	44,003
Other Personal & Misc. Service	2,118,191
Operating, Office, Lab. & Food	2,599,116
Travel, Advertising & Promotion	0
FIXED CHARGES	**28,826,833**
Insurance	3,002,977
Property Taxes	11,908,206
Licences	764,470
Other Fixed Charges	13,151,179

Note: All prices are in purchaser prices.

MAKE MATRIX	Hotels: 0-75 Rooms
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	4,082
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	1,880,447
RETAIL MARGINS	895,433
OTHER FINANCE,INS.,REAL ESTATE	8,147,389
BUSINESS SERVICES	528,586
AMUSEMENT & RECREATION SERVICE	245,437
ACCOMMODATION & FOOD SERVICES	356,834,760
Accommodation	90,990,690
Meals	131,473,311
Service Margins on Alcoholic Beverages	134,370,758
Non LRS	126,114,466
LRS	8,256,292
OTHER PERSONAL & MISC. SERVICE	391,320
TOTAL MAKE	**368,927,456**

USE MATRIX Hotels: 0-75 Rooms

AGRICULTURAL PRODUCTS	1,972,293
FISH LANDINGS	83,679
NATURAL GAS	491,018
FOOD	19,938,250
MANUFACTURING	12,281,127
REPAIR CONSTRUCTION	1,659,094
PIPELINE TRANSPORTATION	325,812
TRANSPORTATION & STORAGE	1,928,217
RADIO & TELEVISION BROADCASTING	1,023,028
TELEPHONE & TELEGRAPH	2,949,246
POSTAL SERVICES	351,944
ELECTRIC POWER	5,875,038
OTHER UTILITIES	2,733,545
WHOLESALE MARGINS	2,249,475
RETAIL MARGINS	317,700
OTHER FINANCE,INS.,REAL ESTATE	8,480,200
BUSINESS SERVICES	1,833,768
EDUCATION SERVICES	27,297
AMUSEMENT & RECREATION SERVICE	4,602,690
ACCOMMODATION & FOOD SERVICES	355,405
OTHER PERSONAL & MISC. SERVICE	14,393,623
TRANSPORTATION MARGINS	1,013,198
OPERATING, OFFICE, LAB. & FOOD	7,905,515
TRAVEL, ADVERTISING & PROMOTION	8,331,248
INDIRECT TAXES	16,444,269
SUBSIDIES	(565,385)
WAGES & SALARIES	156,789,837
SUPPLEMENTARY LABOUR INCOME	9,391,148
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	85,745,178
TOTAL OUTPUT	368,927,456
TOTAL INPUT	117,001,294
GDP (INC)	251,926,162
GDP (VALUE ADDED)	251,926,162
GDP TO OUTPUT RATIO	0.68
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	445,737,735
TOTAL EXPENSES (total input+cost of alc.)	193,811,573

MAKE MATRIX	Non-Conforming Hotels
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	7,953
OTHER FINANCE,INS.,REAL ESTATE	4,408,411
BUSINESS SERVICES	109,706
AMUSEMENT & RECREATION SERVICE	306,449
ACCOMMODATION & FOOD SERVICES	116,023,994
Accommodation	7,159,000
Meals	10,946,039
Service Margins on Alcoholic Beverages	97,918,955
Non LRS	92,409,771
LRS	5,509,184
OTHER PERSONAL & MISC. SERVICE	0
TOTAL MAKE	**120,856,512**

USE MATRIX Non-Conforming Hotels

AGRICULTURAL PRODUCTS	380,184
FISH LANDINGS	19,870
NATURAL GAS	48,442
FOOD	4,734,432
MANUFACTURING	409,689
REPAIR CONSTRUCTION	150,937
PIPELINE TRANSPORTATION	28,929
RADIO & TELEVISION BROADCASTING	3,507
TELEPHONE & TELEGRAPH	188,877
POSTAL SERVICES	13,094
ELECTRIC POWER	2,184,282
OTHER UTILITIES	365,358
WHOLESALE MARGINS	264,119
RETAIL MARGINS	20,824
OTHER FINANCE,INS.,REAL ESTATE	6,161,069
BUSINESS SERVICES	1,281,472
AMUSEMENT & RECREATION SERVICE	14,306,377
OTHER PERSONAL & MISC. SERVICE	426,376
TRANSPORTATION MARGINS	138,514
OPERATING, OFFICE, LAB. & FOOD	2,712,431
TRAVEL, ADVERTISING & PROMOTION	1,946,835
INDIRECT TAXES	3,783,912
WAGES & SALARIES	45,973,955
SUPPLEMENTARY LABOUR INCOME	2,271,028
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	33,041,997
TOTAL OUTPUT	120,856,512
TOTAL INPUT	39,569,532
GDP (INC)	81,286,980
GDP (VALUE ADDED)	81,286,980
GDP TO OUTPUT RATIO	0.67
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	178,971,373
TOTAL EXPENSES (total input+cost of alc.)	97,684,394

6.1.2 Other Accommodation

The lack of sophisticated accounting systems in many of the remaining accommodation sectors prevented us from breaking out departmental characteristics. Consequently, only the actual MAKE and USE matrices are included in this report.

Motels

Motels are estimated to have a slightly lower GDP-to-Output ratio than hotels, in part due to the relatively lower dependency on alcohol sales, and possibly, as well, due to lower economies of scale.[15] Motels also have lower wage-to-output ratios, but this conclusion is reversed if one includes in the wage calculation, the fairly significant (but unknown) level of unincorporated business income. Food and beverage receipts are somewhat important to the motel sector, accounting for approximately 23% of accommodation revenues earned, but clearly not as important as they are to the hotel sector. Again, it is possible to calculate the total tax burden and to what level of government such taxes accrue.

Vacation Rentals

Not surprisingly, the smaller scale of the Vacation Rental sector, translates into a lower overall impact on the economy, with an overall GDP-to-Output ratio of .50. Economies of scale do appear significant, with larger Vacation Rentals having a ratio of .53, and the smaller operations a ratio of .48. Wages (and doubtless unincorporated business income) form a relatively high proportion of total value-added as compared to other sectors. One interesting observation that can be extracted from the data concerns tax burdens. Indirect taxes (property taxes, licenses, etc.) are roughly 7.8% of total revenues for Vacation rentals. This burden falls to 6.5% for motels, and to only 3.2% for the smaller (non-beverage) hotels.

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[15] When our sample of motels was divided into those with annual earnings of more than $250,000 and those earning less, the respective GDP-to-Output ratios were .63 and .54. As well as being smaller, the latter motels had significantly lower alcohol and food sales.

Adventure Travel

The results for each of the components of Adventure Travel (Fresh and Saltwater Fishing Lodges, Guide Outfitters, and Guest Ranches and Other Vacation Camps) generally were extracted from the various reports commissioned by the Ministry of Tourism from the DPA Group, MacLaren Plansearch Corp. and other consultants. For additional comments, and for a more in-depth analysis of these estimates, the reader is referred to those studies[16].

Private Campgrounds

Private campgrounds have a somewhat higher GDP-to-Output ratio than Vacation Rentals (.57 versus .50), although a similar discontinuity appears between large and small operations. One likely explanation of this higher ratio is that campgrounds have a higher capital-to-operating structure: once the campground is set up, there are relatively few costs associated with the actual operation.

Although one should have reasonable confidence in the overall structural characteristics of campgrounds produced for this report, the reader is cautioned about placing too much reliance on the accuracy of the total value data. As was emphasized in the methodology section, we did have a rather small sample of campgrounds with which to work, and therefore total value results may be somewhat erroneous.

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[16] Marine Tourism in British Columbia: Opportunity Analysis, 1991, prepared by: *The ARA Consulting Group* (formerly the DPA Group); Guide Outfitters of British Columbia: Opportunity Analysis, 1989, prepard by: *The DPA Group*; Fishing Lodges and Resorts in British Columbia, 1988, prepared by: *The DPA Group* and *MacLaren Plansearch Corp.*; Guest Ranches of British Columbia, 1987, prepared by: *MacLaren Plansearch Corp., Tourism Research Corp., and Addison Travel Marketing*

MAKE MATRIX	Motels
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	1,541,149
RETAIL MARGINS	2,000,000
OTHER FINANCE,INS.,REAL ESTATE	2,724,770
BUSINESS SERVICES	414,858
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	124,171,276
Accommodation	101,444,387
Meals	21,107,343
Service Margins on Alcoholic Beverages	1,619,545
OTHER PERSONAL & MISC. SERVICE	0
TOTAL MAKE	**130,852,053**

USE MATRIX	Motels
AGRICULTURAL PRODUCTS	786,036
FISH LANDINGS	27,879
NATURAL GAS	561,150
FOOD	6,642,635
MANUFACTURING	3,792,000
REPAIR CONSTRUCTION	311,130
PIPELINE TRANSPORTATION	183,404
TRANSPORTATION & STORAGE	785,086
RADIO & TELEVISION BROADCASTING	583,134
TELEPHONE & TELEGRAPH	3,773,647
POSTAL SERVICES	126,575
ELECTRIC POWER	5,254,402
OTHER UTILITIES	2,765,613
WHOLESALE MARGINS	711,400
RETAIL MARGINS	112,008
OTHER FINANCE,INS.,REAL ESTATE	6,009,436
BUSINESS SERVICES	797,919
AMUSEMENT & RECREATION SERVICE	58,663
ACCOMMODATION & FOOD SERVICES	41,503
OTHER PERSONAL & MISC. SERVICE	3,087,598
TRANSPORTATION MARGINS	480,596
OPERATING, OFFICE, LAB. & FOOD	4,517,837
TRAVEL, ADVERTISING & PROMOTION	2,581,336
INDIRECT TAXES	8,599,861
WAGES & SALARIES	34,922,180
SUPPLEMENTARY LABOUR INCOME	1,858,678
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	41,480,346
TOTAL OUTPUT	130,852,053
TOTAL INPUT	52,590,849
GDP (INC)	78,261,204
GDP (VALUE ADDED)	78,261,204
GDP TO OUTPUT RATIO	0.60
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	131,845,604
TOTAL EXPENSES (total input+cost of alc.)	53,584,400

MAKE MATRIX	Vacation Rentals
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	265,553
RETAIL MARGINS	15,659
OTHER FINANCE,INS.,REAL ESTATE	253,787
BUSINESS SERVICES	165,097
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	41,088,728
Accommodation	29,940,941
Meals	8,539,921
Service Margins on Alcoholic Beverages	2,607,867
OTHER PERSONAL & MISC. SERVICE	172
TOTAL MAKE	**41,788,996**

USE MATRIX	Vacation Rentals
AGRICULTURAL PRODUCTS	229,544
FISH LANDINGS	11,814
NATURAL GAS	191,990
FOOD	2,814,863
MANUFACTURING	1,469,971
REPAIR CONSTRUCTION	21,396
PIPELINE TRANSPORTATION	115,205
TRANSPORTATION & STORAGE	410,036
RADIO & TELEVISION BROADCASTING	264,108
TELEPHONE & TELEGRAPH	1,318,686
POSTAL SERVICES	72,005
ELECTRIC POWER	2,330,685
OTHER UTILITIES	1,195,707
WHOLESALE MARGINS	277,895
RETAIL MARGINS	44,885
OTHER FINANCE,INS.,REAL ESTATE	1,758,366
BUSINESS SERVICES	356,656
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	20,313
OTHER PERSONAL & MISC. SERVICE	1,481,880
TRANSPORTATION MARGINS	183,489
OPERATING, OFFICE, LAB. & FOOD	1,979,338
TRAVEL, ADVERTISING & PROMOTION	1,139,287
INDIRECT TAXES	3,397,719
WAGES & SALARIES	10,828,030
SUPPLEMENTARY LABOUR INCOME	643,434
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	9,231,694
TOTAL OUTPUT	41,788,996
TOTAL INPUT	21,085,838
GDP (INC)	20,703,157
GDP (VALUE ADDED)	20,703,157
GDP TO OUTPUT RATIO	0.50
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	43,540,526
TOTAL EXPENSES (total input+cost of alc.)	22,881,117

MAKE MATRIX	Adventure Travel
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	29,162
OTHER FINANCE,INS.,REAL ESTATE	0
BUSINESS SERVICES	36,854
AMUSEMENT & RECREATION SERVICE	1,679,104
ACCOMMODATION & FOOD SERVICES	105,731,380
Accommodation	105,390,176
Meals	241,595
Service Margins on Alcoholic Beverages	99,609
OTHER PERSONAL & MISC. SERVICE	0
TOTAL MAKE	107,476,500

USE MATRIX	Adventure Travel
AGRICULTURAL PRODUCTS	994,312
FISH LANDINGS	40,980
HUNTING & TRAPPING PRODUCTS	236,582
NATURAL GAS	23,806
FOOD	10,176,151
MANUFACTURING	1,651,498
PIPELINE TRANSPORTATION	8,885
TRANSPORTATION & STORAGE	7,732,807
TELEPHONE & TELEGRAPH	624,546
POSTAL SERVICES	403,708
ELECTRIC POWER	782,220
OTHER UTILITIES	26,656
WHOLESALE MARGINS	635,088
RETAIL MARGINS	47,207
OTHER FINANCE,INS.,REAL ESTATE	1,632,927
BUSINESS SERVICES	978,602
AMUSEMENT & RECREATION SERVICE	48,507
ACCOMMODATION & FOOD SERVICES	2,556,707
OTHER PERSONAL & MISC. SERVICE	3,128,812
TRANSPORTATION MARGINS	305,283
OPERATING, OFFICE, LAB. & FOOD	4,964,297
TRAVEL, ADVERTISING & PROMOTION	6,689,374
INDIRECT TAXES	4,575,494
WAGES & SALARIES	32,444,914
SUPPLEMENTARY LABOUR INCOME	2,015,011
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	24,752,128
TOTAL OUTPUT	107,476,500
TOTAL INPUT	48,264,448
GDP (INC)	59,212,053
GDP (VALUE ADDED)	59,212,053
GDP TO OUTPUT RATIO	0.55
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	107,994,816
TOTAL EXPENSES (total input+cost of alc.)	48,782,763

MAKE MATRIX	Guide Outfitters
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE, INS., REAL ESTATE	0
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	20,922,000
Accommodation	20,922,000
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	0
TOTAL MAKE	**20,922,000**

USE MATRIX	Guide Outfitters
AGRICULTURAL PRODUCTS	327,296
FISH LANDINGS	6,118
HUNTING & TRAPPING PRODUCTS	236,582
FOOD	1,869,802
MANUFACTURING	823,091
TRANSPORTATION & STORAGE	827,270
TELEPHONE & TELEGRAPH	76,778
POSTAL SERVICES	40,492
ELECTRIC POWER	75,779
WHOLESALE MARGINS	170,559
RETAIL MARGINS	12,010
OTHER FINANCE,INS.,REAL ESTATE	417,283
BUSINESS SERVICES	213,325
ACCOMMODATION & FOOD SERVICES	208,782
OTHER PERSONAL & MISC. SERVICE	1,236,844
TRANSPORTATION MARGINS	83,754
OPERATING, OFFICE, LAB. & FOOD	312,900
TRAVEL, ADVERTISING & PROMOTION	1,220,612
INDIRECT TAXES	789,336
WAGES & SALARIES	7,900,000
SUPPLEMENTARY LABOUR INCOME	500,000
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	3,573,389
TOTAL OUTPUT	20,922,000
TOTAL INPUT	8,948,611
GDP (INC)	11,973,389
GDP (VALUE ADDED)	11,973,389
GDP TO OUTPUT RATIO	0.57
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	20,922,000
TOTAL EXPENSES (total input+cost of alc.)	8,948,611

MAKE MATRIX	**Freshwater Fishing**
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE,INS.,REAL ESTATE	0
BUSINESS SERVICES	15,805
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	24,972,031
Accommodation	24,905,856
Meals	0
Service Margins on Alcoholic Beverages	66,175
OTHER PERSONAL & MISC. SERVICE	0
TOTAL MAKE	**24,987,836**

USE MATRIX	Freshwater Fishing
AGRICULTURAL PRODUCTS	136,751
FISH LANDINGS	7,147
FOOD	1,702,959
MANUFACTURING	713,195
TRANSPORTATION & STORAGE	1,294,529
TELEPHONE & TELEGRAPH	53,830
POSTAL SERVICES	56,778
ELECTRIC POWER	53,129
WHOLESALE MARGINS	130,325
RETAIL MARGINS	11,119
OTHER FINANCE,INS.,REAL ESTATE	524,868
BUSINESS SERVICES	169,809
ACCOMMODATION & FOOD SERVICES	487,128
OTHER PERSONAL & MISC. SERVICE	1,519,318
TRANSPORTATION MARGINS	55,641
OPERATING, OFFICE, LAB. & FOOD	414,803
TRAVEL, ADVERTISING & PROMOTION	920,611
INDIRECT TAXES	2,480,153
WAGES & SALARIES	8,176,500
SUPPLEMENTARY LABOUR INCOME	474,000
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	5,605,243
TOTAL OUTPUT	24,987,836
TOTAL INPUT	10,732,093
GDP (INC)	14,255,743
GDP (VALUE ADDED)	14,255,743
GDP TO OUTPUT RATIO	0.57
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	25,172,727
TOTAL EXPENSES (total input+cost of alc.)	10,916,984

MAKE MATRIX	Saltwater Fishing
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE,INS.,REAL ESTATE	0
BUSINESS SERVICES	11,044
AMUSEMENT & RECREATION SERVICE	1,679,104
ACCOMMODATION & FOOD SERVICES	52,238,806
Accommodation	52,238,806
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	0
TOTAL MAKE	**53,928,954**

USE MATRIX Saltwater Fishing

AGRICULTURAL PRODUCTS	515,334
FISH LANDINGS	26,934
FOOD	6,417,453
REPAIR CONSTRUCTION	0
TRANSPORTATION & STORAGE	5,611,007
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	406,823
POSTAL SERVICES	214,552
ELECTRIC POWER	570,169
WHOLESALE MARGINS	313,442
RETAIL MARGINS	21,001
OTHER FINANCE,INS.,REAL ESTATE	304,664
BUSINESS SERVICES	303,725
EDUCATION SERVICES	0
AMUSEMENT & RECREATION SERVICE	48,507
ACCOMMODATION & FOOD SERVICES	1,860,797
OTHER PERSONAL & MISC. SERVICE	0
TRANSPORTATION MARGINS	148,389
OPERATING, OFFICE, LAB. & FOOD	3,668,145
TRAVEL, ADVERTISING & PROMOTION	3,853,827
INDIRECT TAXES	1,063,991
WAGES & SALARIES	13,942,164
SUPPLEMENTARY LABOUR INCOME	889,925
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	13,748,102
TOTAL OUTPUT	53,928,954
TOTAL INPUT	25,348,763
GDP (INC)	28,580,191
GDP (VALUE ADDED)	28,580,191
GDP TO OUTPUT RATIO	0.53
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	53,928,954
TOTAL EXPENSES (total input+cost of alc.)	25,348,763

MAKE MATRIX	Guest Ranches
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	29,162
OTHER FINANCE, INS., REAL ESTATE	0
BUSINESS SERVICES	10,005
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	7,598,543
Accommodation	7,323,514
Meals	241,595
Service Margins on Alcoholic Beverages	33,434
OTHER PERSONAL & MISC. SERVICE	0
TOTAL MAKE	**7,637,710**

USE MATRIX	Guest Ranches
AGRICULTURAL PRODUCTS	14,931
FISH LANDINGS	780
NATURAL GAS	23,806
FOOD	185,937
MANUFACTURING	115,212
PIPELINE TRANSPORTATION	8,885
TELEPHONE & TELEGRAPH	87,115
POSTAL SERVICES	91,886
ELECTRIC POWER	83,143
OTHER UTILITIES	26,656
WHOLESALE MARGINS	20,762
RETAIL MARGINS	3,076
OTHER FINANCE,INS.,REAL ESTATE	386,111
BUSINESS SERVICES	291,743
OTHER PERSONAL & MISC. SERVICE	372,649
TRANSPORTATION MARGINS	17,499
OPERATING, OFFICE, LAB. & FOOD	568,450
TRAVEL, ADVERTISING & PROMOTION	694,324
INDIRECT TAXES	242,014
WAGES & SALARIES	2,426,249
SUPPLEMENTARY LABOUR INCOME	151,086
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	1,825,394
TOTAL OUTPUT	**7,637,710**
TOTAL INPUT	**3,234,980**
GDP (INC)	**4,402,730**
GDP (VALUE ADDED)	**4,402,730**
GDP TO OUTPUT RATIO	**0.58**
TOTAL EMPLOYMENT	**N/A**
WAGES & SALARIES PER EMPLOYEE	**N/A**
TOTAL REVENUES (total output+cost of alc.)	7,971,134
TOTAL EXPENSES (total input+cost of alc.)	3,568,404

MAKE MATRIX Private Campgrounds

PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	3,168,122
OTHER FINANCE,INS.,REAL ESTATE	4,195,422
BUSINESS SERVICES	735,116
AMUSEMENT & RECREATION SERVICE	2,576,392
ACCOMMODATION & FOOD SERVICES	44,977,663
Accommodation	30,601,492
Meals	13,663,065
Service Margins on Alcoholic Beverages	713,106
OTHER PERSONAL & MISC. SERVICE	319,335
TOTAL MAKE	**55,972,050**

USE MATRIX	Private Campgrounds
AGRICULTURAL PRODUCTS	266,254
FISH LANDINGS	13,916
NATURAL GAS	185,735
FOOD	3,315,656
MANUFACTURING	614,619
REPAIR CONSTRUCTION	26,984
PIPELINE TRANSPORTATION	89,120
TRANSPORTATION & STORAGE	9,633
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	552,270
POSTAL SERVICES	244,226
ELECTRIC POWER	2,179,818
OTHER UTILITIES	415,881
WHOLESALE MARGINS	202,583
RETAIL MARGINS	17,902
OTHER FINANCE,INS.,REAL ESTATE	4,498,733
BUSINESS SERVICES	1,047,463
OTHER PERSONAL & MISC. SERVICE	1,402,028
TRANSPORTATION MARGINS	161,188
OPERATING, OFFICE, LAB. & FOOD	4,813,293
TRAVEL, ADVERTISING & PROMOTION	1,569,346
INDIRECT TAXES	2,595,614
SUBSIDIES	(62,301)
WAGES & SALARIES	13,173,126
SUPPLEMENTARY LABOUR INCOME	676,176
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	17,962,790
TOTAL OUTPUT	55,972,050
TOTAL INPUT	24,159,958
GDP (INC)	31,812,092
GDP (VALUE ADDED)	31,812,092
GDP TO OUTPUT RATIO	0.57
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	56,525,758
TOTAL EXPENSES (total input+cost of alc.)	24,724,363

6.2 Food and Beverage Service Industry

Although the reader has been cautioned about the quality of the data comprising the Food and Beverage sector, especially in the unlicensed, takeout, and catering sub-sectors, the data do provide some interesting, need I say it, food for thought.

In particular, total spending on food and beverage services (excluding taxes) reached almost $2.8 billion in 1988, with total GDP equal to $1.34 billion, and total wages of almost $900 million. Indirect taxes were almost $50 million, while other (mostly alcohol-related) taxes amounted to $170 million. As with the accommodation sector, each category has quite different characteristics.

6.2.1 Licensed Restaurants

Licensed Restaurants alone generated over $1.56 billion in spending in the province in 1988, and contributed over $780 million in GDP to the economy. They also contributed $21 million in indirect taxes to governments, plus another $65 million in alcohol-related taxes. Needless-to-say, if the GST had been in place in 1988, this tax burden would have been at least $110 million higher.

A number of other interesting conclusions fall out of the data. First, wages (excluding gratuities and supplementary income) amounted to $380 million. Taking the Statistics Canada average hourly earnings in restaurants, this suggests that this one sector provides 25-27,000 full-time equivalent (2080 hours per year) jobs, and as many as 45,000 actual jobs (part-time and full-time).

Statistics Canada data also imply that average hourly earnings in this sector were only approximately $7 in 1988. Our estimate of gratuities, which obviously constitute a significant portion of take-home pay, suggests that actual pay was more than 40% greater, or roughly $10 per hour.

Total purchases by licensed restaurants were over $780 million, of which almost $400 million went for food. Given that the value of total shipments by food manufacturers in 1988 was $2.8 billion, licensed restaurants accounted for more than one seventh of that business.

6.2.2 Unlicensed Restaurants, Takeouts, and Catering

Unlicensed restaurants generated approximately $525 million in spending throughout the province in 1988, and contributed close to $250 million in GDP. Indirect taxes paid were $16 million, but the lack of alcohol-related receipts eliminated most other non-payroll taxes. Wages reached almost $150 million. Takeouts generated $165 million in spending, just over $75 million in GDP, and paid just over $42 million in direct wages. But again, the tax burden on this industry is very low. The catering industry had spending of $175 million, contributed almost $90 million to the economy, and provided wages of over $50 million. The tax contribution of this sector also is rather low, since it generally serves food outside of its own premises (therefore keeping property taxes to a minimum) and has a very small alcohol component.

6.2.3 Taverns and Nightclubs

Stand-alone taverns and nightclubs generated over $360 million in spending, and due to their reliance on high value-added alcohol sales, this translated to an impact of $250 million in GDP. Although indirect taxes were only $8 million, total alcohol-related taxes exceeded $105 million in 1988. Direct wages in this sector exceeded $100 million, but it is interesting to note the relatively high spending on "recreation" services (that is, for entertainment), which is almost entirely service wages.

MAKE MATRIX	Restaurants
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	3,595,930
OTHER FINANCE, INS., REAL ESTATE	14,805,737
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	332,487
ACCOMMODATION & FOOD SERVICES	2,575,087,827
Accommodation	0
Meals	2,234,479,778
Service Margins on Alcoholic Beverages	340,608,049
Non LRS	326,593,374
LRS	14,014,675
OTHER PERSONAL & MISC. SERVICE	0
TOTAL MAKE	**2,593,821,980**

USE MATRIX	**Restaurants**
AGRICULTURAL PRODUCTS	48,251,711
FISH LANDINGS	2,505,591
NATURAL GAS	2,689,515
FOOD	597,005,669
MANUFACTURING	65,296,014
REPAIR CONSTRUCTION	298,622
PIPELINE TRANSPORTATION	1,980,560
TRANSPORTATION & STORAGE	1,533,117
TELEPHONE & TELEGRAPH	8,407,969
POSTAL SERVICES	74,622
ELECTRIC POWER	46,068,589
OTHER UTILITIES	2,754,113
WHOLESALE MARGINS	35,263,964
RETAIL MARGINS	3,251,684
OTHER FINANCE,INS.,REAL ESTATE	179,223,225
BUSINESS SERVICES	25,477,288
EDUCATION SERVICES	437,522
AMUSEMENT & RECREATION SERVICE	35,957,696
ACCOMMODATION & FOOD SERVICES	1,262,884
OTHER PERSONAL & MISC. SERVICE	21,845,019
TRANSPORTATION MARGINS	16,956,927
OPERATING, OFFICE, LAB. & FOOD	57,442,892
TRAVEL, ADVERTISING & PROMOTION	51,310,660
INDIRECT TAXES	48,717,034
SUBSIDIES	(274,326)
WAGES & SALARIES	885,781,502
SUPPLEMENTARY LABOUR INCOME	56,733,782
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	397,547,212
TOTAL OUTPUT	2,593,821,980
TOTAL INPUT	1,253,759,485
GDP (INC)	1,340,062,496
GDP (VALUE ADDED)	1,340,062,496
GDP TO OUTPUT RATIO	0.52
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	2,789,129,464
TOTAL EXPENSES (total input+cost of alc.)	1,449,066,969

MAKE MATRIX	Licenced Restaurants
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	60,429
OTHER FINANCE,INS.,REAL ESTATE	2,744,649
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	1,492,246,189
Accommodation	0
Meals	1,354,993,073
Service Margins on Alcoholic Beverages	137,253,115
Non LRS	137,253,115
LRS	0
OTHER PERSONAL & MISC. SERVICE	0
TOTAL MAKE	**1,495,051,267**

USE MATRIX	Licenced Restaurants
AGRICULTURAL PRODUCTS	29,503,455
FISH LANDINGS	1,525,816
NATURAL GAS	2,507,804
FOOD	363,555,246
MANUFACTURING	31,932,421
REPAIR CONSTRUCTION	0
PIPELINE TRANSPORTATION	1,872,044
TRANSPORTATION & STORAGE	1,216,735
TELEPHONE & TELEGRAPH	5,070,031
POSTAL SERVICES	35,895
ELECTRIC POWER	25,202,048
OTHER UTILITIES	1,954,349
WHOLESALE MARGINS	20,572,747
RETAIL MARGINS	1,744,355
OTHER FINANCE,INS.,REAL ESTATE	95,563,234
BUSINESS SERVICES	18,985,950
EDUCATION SERVICES	211,767
AMUSEMENT & RECREATION SERVICE	6,615,185
ACCOMMODATION & FOOD SERVICES	1,221,521
OTHER PERSONAL & MISC. SERVICE	16,596,356
TRANSPORTATION MARGINS	10,331,069
OPERATING, OFFICE, LAB. & FOOD	40,687,633
TRAVEL, ADVERTISING & PROMOTION	15,569,209
INDIRECT TAXES	20,919,812
SUBSIDIES	0
WAGES & SALARIES	552,739,969
SUPPLEMENTARY LABOUR INCOME	34,687,085
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	194,215,550
TOTAL OUTPUT	1,495,051,267
TOTAL INPUT	713,408,664
GDP (INC)	781,642,603
GDP (VALUE ADDED)	781,642,603
GDP TO OUTPUT RATIO	0.52
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	1,563,573,136
TOTAL EXPENSES (total input+cost of alc.)	781,930,533

MAKE MATRIX

PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	568,475
OTHER FINANCE, INS., REAL ESTATE	3,414,785
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	520,020,277
Accommodation	0
Meals	520,020,277
Service Margins on Alcoholic Beverages	0
Non LRS	0
LRS	0
OTHER PERSONAL & MISC. SERVICE	0
TOTAL MAKE	**524,003,538**

USE MATRIX — Unlicenced Restaurants

AGRICULTURAL PRODUCTS	9,557,979
FISH LANDINGS	499,541
NATURAL GAS	13,862
FOOD	119,025,432
MANUFACTURING	26,014,566
REPAIR CONSTRUCTION	0
PIPELINE TRANSPORTATION	8,278
TRANSPORTATION & STORAGE	259,829
TELEPHONE & TELEGRAPH	1,223,172
POSTAL SERVICES	2,070
ELECTRIC POWER	9,151,435
OTHER UTILITIES	12,417
WHOLESALE MARGINS	8,457,935
RETAIL MARGINS	1,001,514
OTHER FINANCE,INS.,REAL ESTATE	44,912,728
BUSINESS SERVICES	688,817
EDUCATION SERVICES	225,755
AMUSEMENT & RECREATION SERVICE	156,358
ACCOMMODATION & FOOD SERVICES	0
OTHER PERSONAL & MISC. SERVICE	4,320,660
TRANSPORTATION MARGINS	3,683,810
OPERATING, OFFICE, LAB. & FOOD	5,365,984
TRAVEL, ADVERTISING & PROMOTION	30,518,112
INDIRECT TAXES	16,302,855
SUBSIDIES	0
WAGES & SALARIES	145,671,507
SUPPLEMENTARY LABOUR INCOME	11,479,646
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	85,449,275
TOTAL OUTPUT	**524,003,538**
TOTAL INPUT	**281,403,110**
GDP (INC)	**242,600,428**
GDP (VALUE ADDED)	**242,600,428**
GDP TO OUTPUT RATIO	**0.46**
TOTAL EMPLOYMENT	**N/A**
WAGES & SALARIES PER EMPLOYEE	**N/A**
TOTAL REVENUES (total output+cost of alc.)	524,003,538
TOTAL EXPENSES (total input+cost of alc.)	281,403,110

MAKE MATRIX	Take-Out Restaurants
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	1,434,888
OTHER FINANCE,INS.,REAL ESTATE	101,603
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	163,800,000
Accommodation	0
Meals	163,800,000
Service Margins on Alcoholic Beverages	0
Non LRS	0
LRS	0
OTHER PERSONAL & MISC. SERVICE	0
TOTAL MAKE	**165,336,490**

USE MATRIX	Take-Out Restaurants
AGRICULTURAL PRODUCTS	4,095,860
FISH LANDINGS	214,067
NATURAL GAS	34,989
FOOD	51,005,712
MANUFACTURING	3,607,365
REPAIR CONSTRUCTION	0
PIPELINE TRANSPORTATION	20,895
TRANSPORTATION & STORAGE	22,935
TELEPHONE & TELEGRAPH	750,111
POSTAL SERVICES	5,224
ELECTRIC POWER	3,617,206
OTHER UTILITIES	31,343
WHOLESALE MARGINS	2,817,978
RETAIL MARGINS	236,932
OTHER FINANCE,INS.,REAL ESTATE	13,120,129
BUSINESS SERVICES	1,572,057
EDUCATION SERVICES	0
AMUSEMENT & RECREATION SERVICE	11,492
ACCOMMODATION & FOOD SERVICES	0
OTHER PERSONAL & MISC. SERVICE	118,880
TRANSPORTATION MARGINS	1,311,093
OPERATING, OFFICE, LAB. & FOOD	2,855,929
TRAVEL, ADVERTISING & PROMOTION	606,722
INDIRECT TAXES	2,074,026
SUBSIDIES	(133,294)
WAGES & SALARIES	42,629,006
SUPPLEMENTARY LABOUR INCOME	2,849,869
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	31,859,965
TOTAL OUTPUT	165,336,490
TOTAL INPUT	87,997,651
GDP (INC)	77,338,840
GDP (VALUE ADDED)	77,338,840
GDP TO OUTPUT RATIO	0.47
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	165,336,490
TOTAL EXPENSES (total input+cost of alc.)	87,997,651

MAKE MATRIX	Caterers
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	1,517,232
OTHER FINANCE, INS., REAL ESTATE	107,433
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	173,270,544
Accommodation	0
Meals	173,200,000
Service Margins on Alcoholic Beverages	70,544
Non LRS	70,544
LRS	0
OTHER PERSONAL & MISC. SERVICE	0
TOTAL MAKE	**174,895,209**

USE MATRIX	Caterers
AGRICULTURAL PRODUCTS	4,330,910
FISH LANDINGS	226,352
NATURAL GAS	37,021
FOOD	53,932,779
MANUFACTURING	2,674,524
REPAIR CONSTRUCTION	0
PIPELINE TRANSPORTATION	22,108
TRANSPORTATION & STORAGE	24,266
TELEPHONE & TELEGRAPH	905,636
POSTAL SERVICES	5,527
ELECTRIC POWER	3,495,658
OTHER UTILITIES	33,162
WHOLESALE MARGINS	2,862,801
RETAIL MARGINS	222,102
OTHER FINANCE,INS.,REAL ESTATE	13,114,145
BUSINESS SERVICES	1,545,582
EDUCATION SERVICES	0
AMUSEMENT & RECREATION SERVICE	12,160
ACCOMMODATION & FOOD SERVICES	0
OTHER PERSONAL & MISC. SERVICE	125,781
TRANSPORTATION MARGINS	1,344,458
OPERATING, OFFICE, LAB. & FOOD	2,811,110
TRAVEL, ADVERTISING & PROMOTION	641,947
INDIRECT TAXES	1,558,595
SUBSIDIES	(141,032)
WAGES & SALARIES	43,556,498
SUPPLEMENTARY LABOUR INCOME	2,899,632
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	38,653,486
TOTAL OUTPUT	**174,895,209**
TOTAL INPUT	**89,785,593**
GDP (INC)	**85,109,616**
GDP (VALUE ADDED)	**85,109,616**
GDP TO OUTPUT RATIO	**0.49**
TOTAL EMPLOYMENT	**N/A**
WAGES & SALARIES PER EMPLOYEE	**N/A**
TOTAL REVENUES (total output+cost of alc.)	174,935,520
TOTAL EXPENSES (total input+cost of alc.)	89,825,904

MAKE MATRIX	**Taverns**
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	14,905
OTHER FINANCE,INS.,REAL ESTATE	8,437,266
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	332,487
ACCOMMODATION & FOOD SERVICES	225,750,817
Accommodation	0
Meals	22,466,427
Service Margins on Alcoholic Beverages	203,284,390
Non LRS	189,269,715
LRS	14,014,675
OTHER PERSONAL & MISC. SERVICE	0
TOTAL MAKE	**234,535,475**

USE MATRIX	Taverns
AGRICULTURAL PRODUCTS	763,507
FISH LANDINGS	39,814
NATURAL GAS	95,840
FOOD	9,486,500
MANUFACTURING	1,067,138
REPAIR CONSTRUCTION	298,622
PIPELINE TRANSPORTATION	57,235
TRANSPORTATION & STORAGE	9,353
TELEPHONE & TELEGRAPH	459,019
POSTAL SERVICES	25,906
ELECTRIC POWER	4,602,242
OTHER UTILITIES	722,842
WHOLESALE MARGINS	552,503
RETAIL MARGINS	46,780
OTHER FINANCE,INS.,REAL ESTATE	12,512,989
BUSINESS SERVICES	2,684,882
EDUCATION SERVICES	0
AMUSEMENT & RECREATION SERVICE	29,162,501
ACCOMMODATION & FOOD SERVICES	41,363
OTHER PERSONAL & MISC. SERVICE	683,343
TRANSPORTATION MARGINS	286,497
OPERATING, OFFICE, LAB. & FOOD	5,722,237
TRAVEL, ADVERTISING & PROMOTION	3,974,671
INDIRECT TAXES	7,861,745
SUBSIDIES	0
WAGES & SALARIES	101,184,522
SUPPLEMENTARY LABOUR INCOME	4,817,550
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	47,368,936
TOTAL OUTPUT	234,535,475
TOTAL INPUT	81,164,466
GDP (INC)	153,371,009
GDP (VALUE ADDED)	153,371,009
GDP TO OUTPUT RATIO	0.65
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	361,280,779
TOTAL EXPENSES (total input+cost of alc.)	207,909,770

6.3 Recreation and Amusement

Total GDP in this sector is estimated at approximately $210 million in 1988, or roughly the same as the province's electronics industry. Total revenues exceed $385 million and wages paid to labour are more than $140 million. With a GDP-to-Output ratio of .57, the contribution to the economy per dollar of revenue is on par with the large hotels in the province, and significantly out-distances the wood and pulp and paper industries.

The two largest sub-industries, and the highest profile "tourist" sectors, are golf courses and ski facilities (Botanical and Zoological Gardens doubtless are more highly dependent on the tourist trade, but the industry is relatively unimportant, except perhaps in the Victoria region). These two industries alone contribute almost $60 million in wages to the economy, and with value-added ratios of .63 and .57 respectively, they clearly are "high value" industries.

MAKE MATRIX	Recreation
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	14,696,394
OTHER FINANCE,INS.,REAL ESTATE	2,907,632
BUSINESS SERVICES	3,280,551
AMUSEMENT & RECREATION SERVICE	268,602,455
ACCOMMODATION & FOOD SERVICES	66,223,648
Accommodation	2,088,678
Meals	41,873,553
Service Margins on Alcoholic Beverages	22,261,417
OTHER PERSONAL & MISC. SERVICE	18,923,897
TOTAL MAKE	**374,634,578**

USE MATRIX	Recreation
AGRICULTURAL PRODUCTS	1,940,006
FISH LANDINGS	59,778
MINING	344,577
NATURAL GAS	267,035
FOOD	14,243,322
MANUFACTURING	10,015,439
REPAIR CONSTRUCTION	1,499,962
PIPELINE TRANSPORTATION	239,206
TELEPHONE & TELEGRAPH	1,999,412
POSTAL SERVICES	2,108,918
ELECTRIC POWER	3,021,150
OTHER UTILITIES	1,714,939
WHOLESALE MARGINS	1,304,644
RETAIL MARGINS	134,203
OTHER FINANCE,INS.,REAL ESTATE	30,531,781
BUSINESS SERVICES	26,990,695
OTHER PERSONAL & MISC. SERVICE	21,159,874
TRANSPORTATION MARGINS	773,870
OPERATING, OFFICE, LAB. & FOOD	15,481,742
TRAVEL, ADVERTISING & PROMOTION	16,887,139
INDIRECT TAXES	11,179,636
WAGES & SALARIES	140,220,016
SUPPLEMENTARY LABOUR INCOME	8,453,491
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	64,063,742
TOTAL OUTPUT	374,634,578
TOTAL INPUT	161,897,329
GDP (INC)	212,737,249
GDP (VALUE ADDED)	212,737,249
GDP TO OUTPUT RATIO	0.57
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	388,624,058
TOTAL EXPENSES (total input+cost of alc.)	175,886,809

MAKE MATRIX	Entertainment Prod. Co.
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	1,190
OTHER FINANCE,INS.,REAL ESTATE	0
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	53,442,494
ACCOMMODATION & FOOD SERVICES	2,083,835
Accommodation	0
Meals	342,496
Service Margins on Alcoholic Beverages	1,741,340
OTHER PERSONAL & MISC. SERVICE	0
TOTAL MAKE	**55,527,519**

USE MATRIX	Entertainment Prod. Co.
AGRICULTURAL PRODUCTS	14,290
FISH LANDINGS	747
MINING	0
NATURAL GAS	5,601
FOOD	177,953
MANUFACTURING	335,571
REPAIR CONSTRUCTION	110,086
PIPELINE TRANSPORTATION	5,017
TELEPHONE & TELEGRAPH	482,928
POSTAL SERVICES	509,378
ELECTRIC POWER	86,069
OTHER UTILITIES	11,707
WHOLESALE MARGINS	22,898
RETAIL MARGINS	1,865
OTHER FINANCE,INS.,REAL ESTATE	7,647,820
BUSINESS SERVICES	11,794,697
OTHER PERSONAL & MISC. SERVICE	7,107,995
TRANSPORTATION MARGINS	11,876
OPERATING, OFFICE, LAB. & FOOD	570,738
TRAVEL, ADVERTISING & PROMOTION	3,813,785
INDIRECT TAXES	796,626
WAGES & SALARIES	15,465,540
SUPPLEMENTARY LABOUR INCOME	955,325
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	5,599,007
TOTAL OUTPUT	55,527,519
TOTAL INPUT	33,507,647
GDP (INC)	22,019,872
GDP (VALUE ADDED)	22,019,872
GDP TO OUTPUT RATIO	0.40
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	58,869,039
TOTAL EXPENSES (total input+cost of alc.)	36,849,167

MAKE MATRIX	Other Theatrical Services
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE,INS.,REAL ESTATE	0
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	16,828,532
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	171,468
TOTAL MAKE	**17,000,000**

USE MATRIX Other Theatrical Services

AGRICULTURAL PRODUCTS	0
FISH LANDINGS	0
MINING	0
NATURAL GAS	3,159
FOOD	0
MANUFACTURING	2,996,688
REPAIR CONSTRUCTION	6,925
PIPELINE TRANSPORTATION	2,830
TELEPHONE & TELEGRAPH	120,583
POSTAL SERVICES	127,187
ELECTRIC POWER	48,548
OTHER UTILITIES	6,603
WHOLESALE MARGINS	118,413
RETAIL MARGINS	10,324
OTHER FINANCE,INS.,REAL ESTATE	447,706
BUSINESS SERVICES	397,343
OTHER PERSONAL & MISC. SERVICE	79,957
TRANSPORTATION MARGINS	51,178
OPERATING, OFFICE, LAB. & FOOD	2,319,573
TRAVEL, ADVERTISING & PROMOTION	605,175
INDIRECT TAXES	415,728
WAGES & SALARIES	7,567,075
SUPPLEMENTARY LABOUR INCOME	483,005
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	1,192,000
TOTAL OUTPUT	17,000,000
TOTAL INPUT	7,757,920
GDP (INC)	9,242,080
GDP (VALUE ADDED)	9,242,080
GDP TO OUTPUT RATIO	0.54
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	17,000,000
TOTAL EXPENSES (total input+cost of alc.)	7,757,920

PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	218,281
OTHER FINANCE, INS., REAL ESTATE	494,024
BUSINESS SERVICES	494,034
AMUSEMENT & RECREATION SERVICE	9,715,934
ACCOMMODATION & FOOD SERVICES	1,016,768
Accommodation	4,269
Meals	772,840
Service Margins on Alcoholic Beverages	239,659
OTHER PERSONAL & MISC. SERVICE	473,428
TOTAL MAKE	**12,412,469**

USE MATRIX	Professional Sports Clubs
AGRICULTURAL PRODUCTS	14,797
FISH LANDINGS	773
MINING	0
NATURAL GAS	1,746
FOOD	184,272
MANUFACTURING	80,038
REPAIR CONSTRUCTION	20,228
PIPELINE TRANSPORTATION	1,564
TELEPHONE & TELEGRAPH	76,262
POSTAL SERVICES	80,439
ELECTRIC POWER	19,514
OTHER UTILITIES	11,470
WHOLESALE MARGINS	13,307
RETAIL MARGINS	970
OTHER FINANCE,INS.,REAL ESTATE	1,433,214
BUSINESS SERVICES	1,509,025
OTHER PERSONAL & MISC. SERVICE	644,482
TRANSPORTATION MARGINS	6,300
OPERATING, OFFICE, LAB. & FOOD	500,663
TRAVEL, ADVERTISING & PROMOTION	1,239,488
INDIRECT TAXES	295,804
WAGES & SALARIES	6,230,959
SUPPLEMENTARY LABOUR INCOME	390,428
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	(343,277)
TOTAL OUTPUT	12,412,469
TOTAL INPUT	6,134,358
GDP (INC)	6,278,110
GDP (VALUE ADDED)	6,278,110
GDP TO OUTPUT RATIO	0.51
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	12,518,723
TOTAL EXPENSES (total input+cost of alc.)	6,240,612

MAKE MATRIX	Pro. Athletes & Promoters
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE,INS.,REAL ESTATE	0
BUSINESS SERVICES	371,255
AMUSEMENT & RECREATION SERVICE	2,608,472
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	0
TOTAL MAKE	**2,979,726**

USE MATRIX Pro. Athletes & Promoters

AGRICULTURAL PRODUCTS	0
FISH LANDINGS	0
MINING	0
NATURAL GAS	118
FOOD	0
MANUFACTURING	14,076
REPAIR CONSTRUCTION	6,363
PIPELINE TRANSPORTATION	105
TELEPHONE & TELEGRAPH	4,383
POSTAL SERVICES	4,623
ELECTRIC POWER	1,315
OTHER UTILITIES	773
WHOLESALE MARGINS	895
RETAIL MARGINS	94
OTHER FINANCE,INS.,REAL ESTATE	811,256
BUSINESS SERVICES	390,518
OTHER PERSONAL & MISC. SERVICE	217,993
TRANSPORTATION MARGINS	350
OPERATING, OFFICE, LAB. & FOOD	10,143
TRAVEL, ADVERTISING & PROMOTION	284,620
INDIRECT TAXES	32,097
WAGES & SALARIES	885,152
SUPPLEMENTARY LABOUR INCOME	56,499
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	258,354
TOTAL OUTPUT	2,979,726
TOTAL INPUT	1,779,721
GDP (INC)	1,200,005
GDP (VALUE ADDED)	1,200,005
GDP TO OUTPUT RATIO	0.40
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	2,979,726
TOTAL EXPENSES (total input+cost of alc.)	1,779,721

MAKE MATRIX	Golf Courses
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	761,956
OTHER FINANCE,INS.,REAL ESTATE	213,839
BUSINESS SERVICES	214,163
AMUSEMENT & RECREATION SERVICE	34,234,395
ACCOMMODATION & FOOD SERVICES	22,690,427
Accommodation	135,072
Meals	15,692,862
Service Margins on Alcoholic Beverages	6,862,492
OTHER PERSONAL & MISC. SERVICE	1,037,872
TOTAL MAKE	**59,152,652**

USE MATRIX	Golf Courses
AGRICULTURAL PRODUCTS	831,461
FISH LANDINGS	25,280
MINING	150,497
NATURAL GAS	52,119
FOOD	6,023,467
MANUFACTURING	1,944,766
REPAIR CONSTRUCTION	372,197
PIPELINE TRANSPORTATION	46,687
TELEPHONE & TELEGRAPH	251,340
POSTAL SERVICES	265,105
ELECTRIC POWER	582,488
OTHER UTILITIES	342,371
WHOLESALE MARGINS	432,982
RETAIL MARGINS	42,447
OTHER FINANCE,INS.,REAL ESTATE	1,473,193
BUSINESS SERVICES	2,470,736
OTHER PERSONAL & MISC. SERVICE	1,510,214
TRANSPORTATION MARGINS	263,367
OPERATING, OFFICE, LAB. & FOOD	2,347,640
TRAVEL, ADVERTISING & PROMOTION	615,687
INDIRECT TAXES	2,024,209
WAGES & SALARIES	28,132,647
SUPPLEMENTARY LABOUR INCOME	1,627,240
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	7,324,511
TOTAL OUTPUT	59,152,652
TOTAL INPUT	22,068,254
GDP (INC)	37,084,398
GDP (VALUE ADDED)	37,084,398
GDP TO OUTPUT RATIO	0.63
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	62,826,388
TOTAL EXPENSES (total input+cost of alc.)	25,741,990

MAKE MATRIX	Skiing Facilities
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	2,021,566
OTHER FINANCE,INS.,REAL ESTATE	1,209,903
BUSINESS SERVICES	1,209,975
AMUSEMENT & RECREATION SERVICE	48,581,890
ACCOMMODATION & FOOD SERVICES	15,440,375
Accommodation	30,052
Meals	12,218,174
Service Margins on Alcoholic Beverages	3,192,149
OTHER PERSONAL & MISC. SERVICE	3,889,669
TOTAL MAKE	**72,353,379**

USE MATRIX	**Skiing Facilities**
AGRICULTURAL PRODUCTS	721,041
FISH LANDINGS	16,315
MINING	176,947
NATURAL GAS	72,256
FOOD	3,887,286
MANUFACTURING	2,549,419
REPAIR CONSTRUCTION	437,612
PIPELINE TRANSPORTATION	64,726
TELEPHONE & TELEGRAPH	364,886
POSTAL SERVICES	384,870
ELECTRIC POWER	807,552
OTHER UTILITIES	474,658
WHOLESALE MARGINS	377,885
RETAIL MARGINS	44,335
OTHER FINANCE,INS.,REAL ESTATE	3,800,589
BUSINESS SERVICES	3,639,282
OTHER PERSONAL & MISC. SERVICE	3,188,165
TRANSPORTATION MARGINS	249,136
OPERATING, OFFICE, LAB. & FOOD	3,957,769
TRAVEL, ADVERTISING & PROMOTION	3,634,882
INDIRECT TAXES	2,066,097
WAGES & SALARIES	29,291,261
SUPPLEMENTARY LABOUR INCOME	1,757,096
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	10,389,313
TOTAL OUTPUT	72,353,379
TOTAL INPUT	30,915,709
GDP (INC)	41,437,670
GDP (VALUE ADDED)	41,437,670
GDP TO OUTPUT RATIO	0.57
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	74,158,858
TOTAL EXPENSES (total input+cost of alc.)	32,721,188

MAKE MATRIX	Boat Rentals & Marinas
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	6,343,701
OTHER FINANCE,INS.,REAL ESTATE	442,393
BUSINESS SERVICES	443,473
AMUSEMENT & RECREATION SERVICE	9,580,488
ACCOMMODATION & FOOD SERVICES	5,796,018
Accommodation	1,845,156
Meals	1,536,165
Service Margins on Alcoholic Beverages	2,414,698
OTHER PERSONAL & MISC. SERVICE	10,198,768
TOTAL MAKE	**32,804,842**

USE MATRIX

Boat Rentals & Marinas

AGRICULTURAL PRODUCTS	36,443
FISH LANDINGS	1,905
MINING	0
NATURAL GAS	25,235
FOOD	453,830
MANUFACTURING	369,028
REPAIR CONSTRUCTION	207,578
PIPELINE TRANSPORTATION	22,605
TELEPHONE & TELEGRAPH	124,746
POSTAL SERVICES	131,578
ELECTRIC POWER	282,034
OTHER UTILITIES	165,772
WHOLESALE MARGINS	47,889
RETAIL MARGINS	5,551
OTHER FINANCE,INS.,REAL ESTATE	4,351,398
BUSINESS SERVICES	1,587,284
OTHER PERSONAL & MISC. SERVICE	1,031,080
TRANSPORTATION MARGINS	27,339
OPERATING, OFFICE, LAB. & FOOD	666,077
TRAVEL, ADVERTISING & PROMOTION	539,899
INDIRECT TAXES	1,309,683
WAGES & SALARIES	8,616,958
SUPPLEMENTARY LABOUR INCOME	519,758
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	12,281,172
TOTAL OUTPUT	32,804,842
TOTAL INPUT	11,386,955
GDP (INC)	21,417,887
GDP (VALUE ADDED)	21,417,887
GDP TO OUTPUT RATIO	0.65
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	33,794,645
TOTAL EXPENSES (total input+cost of alc.)	12,376,758

MAKE MATRIX Other Sports & Recr. Clubs

PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	224,846
OTHER FINANCE,INS.,REAL ESTATE	157,872
BUSINESS SERVICES	157,872
AMUSEMENT & RECREATION SERVICE	13,342,426
ACCOMMODATION & FOOD SERVICES	7,049,724
Accommodation	0
Meals	2,756,739
Service Margins on Alcoholic Beverages	4,292,986
OTHER PERSONAL & MISC. SERVICE	1,202,988
TOTAL MAKE	**22,135,728**

USE MATRIX	Other Sports & Recr. Clubs
AGRICULTURAL PRODUCTS	76,446
FISH LANDINGS	3,995
MINING	0
NATURAL GAS	33,354
FOOD	951,979
MANUFACTURING	379,385
REPAIR CONSTRUCTION	88,098
PIPELINE TRANSPORTATION	29,878
TELEPHONE & TELEGRAPH	71,278
POSTAL SERVICES	75,182
ELECTRIC POWER	372,774
OTHER UTILITIES	219,107
WHOLESALE MARGINS	73,599
RETAIL MARGINS	7,762
OTHER FINANCE,INS.,REAL ESTATE	467,978
BUSINESS SERVICES	971,606
OTHER PERSONAL & MISC. SERVICE	640,116
TRANSPORTATION MARGINS	41,898
OPERATING, OFFICE, LAB. & FOOD	547,421
TRAVEL, ADVERTISING & PROMOTION	539,891
INDIRECT TAXES	932,585
WAGES & SALARIES	10,886,578
SUPPLEMENTARY LABOUR INCOME	637,066
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	4,087,752
TOTAL OUTPUT	22,135,728
TOTAL INPUT	6,524,332
GDP (INC)	15,611,396
GDP (VALUE ADDED)	15,611,396
GDP TO OUTPUT RATIO	0.71
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	24,558,418
TOTAL EXPENSES (total input+cost of alc.)	8,947,022

MAKE MATRIX	Bowling Alleys & Billiards
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	76,507
OTHER FINANCE,INS.,REAL ESTATE	259,348
BUSINESS SERVICES	259,348
AMUSEMENT & RECREATION SERVICE	20,834,534
ACCOMMODATION & FOOD SERVICES	5,913,707
Accommodation	0
Meals	3,899,171
Service Margins on Alcoholic Beverages	2,014,536
OTHER PERSONAL & MISC. SERVICE	568,001
TOTAL MAKE	**27,911,444**

USE MATRIX	Bowling Alleys & Billiards
AGRICULTURAL PRODUCTS	113,125
FISH LANDINGS	5,912
MINING	0
NATURAL GAS	25,350
FOOD	1,408,747
MANUFACTURING	261,657
REPAIR CONSTRUCTION	0
PIPELINE TRANSPORTATION	22,708
TELEPHONE & TELEGRAPH	173,178
POSTAL SERVICES	182,663
ELECTRIC POWER	283,316
OTHER UTILITIES	166,526
WHOLESALE MARGINS	88,728
RETAIL MARGINS	7,620
OTHER FINANCE,INS.,REAL ESTATE	3,279,625
BUSINESS SERVICES	820,425
OTHER PERSONAL & MISC. SERVICE	1,645,204
TRANSPORTATION MARGINS	48,653
OPERATING, OFFICE, LAB. & FOOD	786,971
TRAVEL, ADVERTISING & PROMOTION	1,253,527
INDIRECT TAXES	1,309,862
WAGES & SALARIES	9,582,503
SUPPLEMENTARY LABOUR INCOME	565,247
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	5,879,899
TOTAL OUTPUT	27,911,444
TOTAL INPUT	11,883,795
GDP (INC)	16,027,649
GDP (VALUE ADDED)	16,027,649
GDP TO OUTPUT RATIO	0.57
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	29,298,104
TOTAL EXPENSES (total input+cost of alc.)	13,270,455

MAKE MATRIX	Amusement Parks
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	152,804
OTHER FINANCE,INS.,REAL ESTATE	57,293
BUSINESS SERVICES	57,471
AMUSEMENT & RECREATION SERVICE	18,749,224
ACCOMMODATION & FOOD SERVICES	1,393,312
Accommodation	74,129
Meals	1,319,183
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	6,927
TOTAL MAKE	**20,417,031**

USE MATRIX	Amusement Parks
AGRICULTURAL PRODUCTS	35,362
FISH LANDINGS	1,848
MINING	0
NATURAL GAS	17,049
FOOD	440,366
MANUFACTURING	126,748
REPAIR CONSTRUCTION	0
PIPELINE TRANSPORTATION	15,272
TELEPHONE & TELEGRAPH	52,051
POSTAL SERVICES	54,901
ELECTRIC POWER	190,541
OTHER UTILITIES	111,995
WHOLESALE MARGINS	29,567
RETAIL MARGINS	2,287
OTHER FINANCE,INS.,REAL ESTATE	3,367,524
BUSINESS SERVICES	714,187
OTHER PERSONAL & MISC. SERVICE	1,741,934
TRANSPORTATION MARGINS	18,892
OPERATING, OFFICE, LAB. & FOOD	1,848,788
TRAVEL, ADVERTISING & PROMOTION	1,098,089
INDIRECT TAXES	522,441
WAGES & SALARIES	5,531,736
SUPPLEMENTARY LABOUR INCOME	344,068
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	4,151,383
TOTAL OUTPUT	20,417,031
TOTAL INPUT	10,389,844
GDP (INC)	10,027,188
GDP (VALUE ADDED)	10,027,188
GDP TO OUTPUT RATIO	0.49
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	20,417,031
TOTAL EXPENSES (total input+cost of alc.)	10,389,844

MAKE MATRIX	Coin Op. Amuse. Serv.
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	181,264
OTHER FINANCE,INS.,REAL ESTATE	49,087
BUSINESS SERVICES	49,087
AMUSEMENT & RECREATION SERVICE	14,869,930
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	1,160,000
TOTAL MAKE	**16,309,369**

USE MATRIX	Coin Op. Amuse. Serv.
AGRICULTURAL PRODUCTS	0
FISH LANDINGS	0
MINING	0
NATURAL GAS	6,993
FOOD	0
MANUFACTURING	51,985
REPAIR CONSTRUCTION	0
PIPELINE TRANSPORTATION	6,264
TELEPHONE & TELEGRAPH	84,255
POSTAL SERVICES	88,870
ELECTRIC POWER	78,150
OTHER UTILITIES	45,935
WHOLESALE MARGINS	3,305
RETAIL MARGINS	347
OTHER FINANCE,INS.,REAL ESTATE	1,438,897
BUSINESS SERVICES	670,458
OTHER PERSONAL & MISC. SERVICE	1,767,925
TRANSPORTATION MARGINS	3,572
OPERATING, OFFICE, LAB. & FOOD	570,083
TRAVEL, ADVERTISING & PROMOTION	324,311
INDIRECT TAXES	361,561
WAGES & SALARIES	4,715,788
SUPPLEMENTARY LABOUR INCOME	301,008
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	5,789,662
TOTAL OUTPUT	16,309,369
TOTAL INPUT	5,502,912
GDP (INC)	10,806,457
GDP (VALUE ADDED)	10,806,457
GDP TO OUTPUT RATIO	0.66
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	16,309,369
TOTAL EXPENSES (total input+cost of alc.)	5,502,912

MAKE MATRIX	Botanical Gardens
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	3,502,410
OTHER FINANCE,INS.,REAL ESTATE	0
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	8,437,571
ACCOMMODATION & FOOD SERVICES	2,484,579
Accommodation	0
Meals	2,445,140
Service Margins on Alcoholic Beverages	39,438
OTHER PERSONAL & MISC. SERVICE	0
TOTAL MAKE	**14,424,560**

USE MATRIX	Botanical Gardens
AGRICULTURAL PRODUCTS	89,831
FISH LANDINGS	2,626
MINING	17,133
NATURAL GAS	6,916
FOOD	625,647
MANUFACTURING	196,827
REPAIR CONSTRUCTION	42,372
PIPELINE TRANSPORTATION	6,195
TELEPHONE & TELEGRAPH	17,425
POSTAL SERVICES	18,380
ELECTRIC POWER	77,289
OTHER UTILITIES	45,429
WHOLESALE MARGINS	43,365
RETAIL MARGINS	3,922
OTHER FINANCE,INS.,REAL ESTATE	481,418
BUSINESS SERVICES	861,968
OTHER PERSONAL & MISC. SERVICE	354,910
TRANSPORTATION MARGINS	27,733
OPERATING, OFFICE, LAB. & FOOD	679,054
TRAVEL, ADVERTISING & PROMOTION	389,595
INDIRECT TAXES	280,463
WAGES & SALARIES	6,945,452
SUPPLEMENTARY LABOUR INCOME	426,263
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	2,784,350
TOTAL OUTPUT	14,424,560
TOTAL INPUT	4,268,494
GDP (INC)	10,156,066
GDP (VALUE ADDED)	10,156,066
GDP TO OUTPUT RATIO	0.70
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	14,443,953
TOTAL EXPENSES (total input+cost of alc.)	4,287,887

MAKE MATRIX	**Other Amuse. & Recr. Serv.**
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	1,211,870
OTHER FINANCE,INS.,REAL ESTATE	23,872
BUSINESS SERVICES	23,872
AMUSEMENT & RECREATION SERVICE	17,376,566
ACCOMMODATION & FOOD SERVICES	2,354,903
Accommodation	0
Meals	890,784
Service Margins on Alcoholic Beverages	1,464,120
OTHER PERSONAL & MISC. SERVICE	214,775
TOTAL MAKE	**21,205,859**

USE MATRIX — Other Amuse. & Recr. Serv.

AGRICULTURAL PRODUCTS	7,209
FISH LANDINGS	377
MINING	0
NATURAL GAS	17,140
FOOD	89,775
MANUFACTURING	709,252
REPAIR CONSTRUCTION	208,503
PIPELINE TRANSPORTATION	15,354
TELEPHONE & TELEGRAPH	176,097
POSTAL SERVICES	185,742
ELECTRIC POWER	191,559
OTHER UTILITIES	112,594
WHOLESALE MARGINS	51,810
RETAIL MARGINS	6,680
OTHER FINANCE,INS.,REAL ESTATE	1,531,165
BUSINESS SERVICES	1,163,168
OTHER PERSONAL & MISC. SERVICE	1,229,900
TRANSPORTATION MARGINS	23,576
OPERATING, OFFICE, LAB. & FOOD	676,821
TRAVEL, ADVERTISING & PROMOTION	2,548,190
INDIRECT TAXES	832,478
WAGES & SALARIES	6,368,366
SUPPLEMENTARY LABOUR INCOME	390,488
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	4,669,617
TOTAL OUTPUT	21,205,859
TOTAL INPUT	9,777,388
GDP (INC)	11,428,470
GDP (VALUE ADDED)	11,428,470
GDP TO OUTPUT RATIO	0.54
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	21,449,803
TOTAL EXPENSES (total input+cost of alc.)	10,021,333

6.4 Other Industries

Of the "other" industries examined, by far the most important to the tourism industry would be the bus and ferry transportation sectors. Unfortunately, our requirements for confidentiality demand that we not reveal, even residually, any data pertaining to an individual firm. Consequently, as explained earlier, we have been force to combine the urban transit results with the results obtained for the ferry industry. Still, some interesting observations can be made.

Most noteworthy are the surprisingly low "inputs" and the somewhat unusual GDP-to-Output ratio (1.44) calculated for the Urban/Ferry Transport sector. Unfortunately, this is not an indication of a highly-efficient, high value-adding industry; rather, it is an indication of a highly subsidized industry. Since provincial and municipal subsidies (which both B.C. Transit and B.C. Ferries receive) are treated as negative inputs, when such subsidies are very large in comparison to actual inputs, the resultant total can go negative. Hence GDP (equal to outputs minus inputs) can actually exceed output[17].

Miscellaneous Transport includes, among other industries, the School Bus industry and the Charter/Tour Bus industry. The results allow, therefore, the analyst to impact only that portion of the Miscellaneous Transport industry which actually has a tourism proportion[18].

Services Incidental to Transportation include Travel Agents, Tour Wholesalers, and Parking Lots. It is important to use the results with some caution, since these industries are either partly in the business of supplying services to British Columbians intending to vacation outside the province, as in the case of Travel Agents and Tour Wholesalers, or, as in the case of Parking Lots, only cover a portion of the parking lot output, the remainder being supplied by governments.

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[17] Excluding the subsidy portion reduces the estimated GDP-to-Output ratio to a more reasonable .49.

[18] The reader should be aware that the urban transit industry also produces a small amount of charter activity, and this can be broken out from the more detailed data.

MAKE MATRIX Urban & Water Transp.

PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	263,131,413
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	2,389,330
OTHER FINANCE,INS.,REAL ESTATE	531,940
BUSINESS SERVICES	1,750,307
AMUSEMENT & RECREATION SERVICE	1,587,678
ACCOMMODATION & FOOD SERVICES	28,264,815
Accommodation	860,432
Meals	26,560,361
Service Margins on Alcoholic Beverages	844,022
OTHER PERSONAL & MISC. SERVICE	0
TRAVEL, ADVERTISING & PROMOTION	0
TOTAL MAKE	**297,655,483**

USE MATRIX	Urban & Water Transp.
AGRICULTURAL PRODUCTS	631,874
FISH LANDINGS	33,024
FOOD	7,868,725
MANUFACTURING	65,539,815
REPAIR CONSTRUCTION	6,898,635
TRANSPORTATION & STORAGE	1,271,042
TELEPHONE & TELEGRAPH	1,430,795
POSTAL SERVICES	305,419
ELECTRIC POWER	3,239,438
OTHER UTILITIES	154,774
WHOLESALE MARGINS	4,181,101
RETAIL MARGINS	616,670
OTHER FINANCE,INS.,REAL ESTATE	6,578,043
BUSINESS SERVICES	6,967,575
EDUCATION SERVICES	158,098
HEALTH SERVICES	49,718
ACCOMMODATION & FOOD SERVICES	10,350
OTHER PERSONAL & MISC. SERVICE	6,419,961
TRANSPORTATION MARGINS	1,405,609
OPERATING, OFFICE, LAB. & FOOD	22,077,673
TRAVEL, ADVERTISING & PROMOTION	4,651,469
INDIRECT TAXES	11,557,790
SUBSIDIES	(283,304,649)
WAGES & SALARIES	225,246,958
SUPPLEMENTARY LABOUR INCOME	34,812,843
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	168,852,730
TOTAL OUTPUT	297,655,483
TOTAL INPUT	(131,257,048)
GDP (INC)	428,912,531
GDP (VALUE ADDED)	428,912,531
GDP TO OUTPUT RATIO	1.44
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	297,829,517
TOTAL EXPENSES (total input+cost of alc.)	(131,083,014)

MAKE MATRIX	Misc. Transportation
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	38,102,984
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE,INS.,REAL ESTATE	1,285,000
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	0
TRAVEL, ADVERTISING & PROMOTION	0
TOTAL MAKE	**39,387,984**

USE MATRIX	**Misc. Transportation**
MANUFACTURING	3,399,391
TRANSPORTATION & STORAGE	2,055,969
ELECTRIC POWER	408,116
WHOLESALE MARGINS	244,881
RETAIL MARGINS	30,153
OTHER FINANCE,INS.,REAL ESTATE	2,299,139
BUSINESS SERVICES	1,304,404
OTHER PERSONAL & MISC. SERVICE	2,288,274
TRANSPORTATION MARGINS	78,373
OPERATING, OFFICE, LAB. & FOOD	2,952,122
TRAVEL, ADVERTISING & PROMOTION	1,638,043
INDIRECT TAXES	892,825
WAGES & SALARIES	14,427,722
SUPPLEMENTARY LABOUR INCOME	1,823,928
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	5,544,644
TOTAL OUTPUT	39,387,984
TOTAL INPUT	17,591,690
GDP (INC)	21,796,294
GDP (VALUE ADDED)	21,796,294
GDP TO OUTPUT RATIO	0.55
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	39,387,984
TOTAL EXPENSES (total input+cost of alc.)	17,591,690

MAKE MATRIX	School Bus Estab.
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	13,611,312
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE,INS.,REAL ESTATE	0
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	0
TRAVEL, ADVERTISING & PROMOTION	0
TOTAL MAKE	**13,611,312**

USE MATRIX	School Bus Estab.
MANUFACTURING	1,269,005
TRANSPORTATION & STORAGE	105,161
ELECTRIC POWER	130,511
WHOLESALE MARGINS	90,987
RETAIL MARGINS	11,145
OTHER FINANCE,INS.,REAL ESTATE	412,156
BUSINESS SERVICES	417,135
OTHER PERSONAL & MISC. SERVICE	640,567
TRANSPORTATION MARGINS	29,201
OPERATING, OFFICE, LAB. & FOOD	1,037,260
TRAVEL, ADVERTISING & PROMOTION	523,830
INDIRECT TAXES	313,214
WAGES & SALARIES	5,785,376
SUPPLEMENTARY LABOUR INCOME	787,223
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	2,058,541
TOTAL OUTPUT	13,611,312
TOTAL INPUT	4,980,172
GDP (INC)	8,631,140
GDP (VALUE ADDED)	8,631,140
GDP TO OUTPUT RATIO	0.63
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	13,611,312
TOTAL EXPENSES (total input+cost of alc.)	4,980,172

MAKE MATRIX	Other Bus
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	24,491,672
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE,INS.,REAL ESTATE	1,285,000
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	0
TRAVEL, ADVERTISING & PROMOTION	0
TOTAL MAKE	**25,776,672**

USE MATRIX	Other Bus
MANUFACTURING	2,130,387
TRANSPORTATION & STORAGE	1,950,808
ELECTRIC POWER	277,604
WHOLESALE MARGINS	153,894
RETAIL MARGINS	19,008
OTHER FINANCE, INS., REAL ESTATE	1,886,983
BUSINESS SERVICES	887,268
OTHER PERSONAL & MISC. SERVICE	1,647,707
TRANSPORTATION MARGINS	49,172
OPERATING, OFFICE, LAB. & FOOD	1,914,862
TRAVEL, ADVERTISING & PROMOTION	1,114,213
INDIRECT TAXES	579,612
WAGES & SALARIES	8,642,346
SUPPLEMENTARY LABOUR INCOME	1,036,705
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	3,486,103
TOTAL OUTPUT	25,776,672
TOTAL INPUT	12,611,518
GDP (INC)	13,165,154
GDP (VALUE ADDED)	13,165,154
GDP TO OUTPUT RATIO	0.51
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	25,776,672
TOTAL EXPENSES (total input+cost of alc.)	12,611,518

MAKE MATRIX	Serv. Incidental to Transp.
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	349,676,986
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	7,167
OTHER FINANCE,INS.,REAL ESTATE	1,445,419
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	14,861
TRAVEL, ADVERTISING & PROMOTION	0
TOTAL MAKE	**351,144,434**

USE MATRIX	Serv. Incidental to Transp.
NATURAL GAS	54,136
MANUFACTURING	998,181
REPAIR CONSTRUCTION	317,677
PIPELINE TRANSPORTATION	48,494
TRANSPORTATION & STORAGE	8,758,368
TELEPHONE & TELEGRAPH	12,798,969
POSTAL SERVICES	3,164,718
ELECTRIC POWER	756,295
OTHER UTILITIES	193,977
WHOLESALE MARGINS	63,467
RETAIL MARGINS	6,662
OTHER FINANCE,INS.,REAL ESTATE	59,766,403
BUSINESS SERVICES	14,883,582
OTHER PERSONAL & MISC. SERVICE	4,607,186
TRANSPORTATION MARGINS	40,736
OPERATING, OFFICE, LAB. & FOOD	10,950,451
TRAVEL, ADVERTISING & PROMOTION	19,853,473
INDIRECT TAXES	10,974,215
WAGES & SALARIES	155,960,401
SUPPLEMENTARY LABOUR INCOME	9,954,919
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	36,992,123
TOTAL OUTPUT	351,144,434
TOTAL INPUT	148,236,991
GDP (INC)	202,907,443
GDP (VALUE ADDED)	202,907,443
GDP TO OUTPUT RATIO	0.58
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	351,144,434
TOTAL EXPENSES (total input+cost of alc.)	148,236,991

MAKE MATRIX	Tour Wholesalers & Operator
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	31,397,217
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE,INS.,REAL ESTATE	0
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	0
TRAVEL, ADVERTISING & PROMOTION	0
TOTAL MAKE	**31,397,217**

USE MATRIX Tour Wholesalers & Operator

NATURAL GAS	2,428
MANUFACTURING	18,052
REPAIR CONSTRUCTION	70,489
PIPELINE TRANSPORTATION	2,175
TRANSPORTATION & STORAGE	0
TELEPHONE & TELEGRAPH	2,138,423
POSTAL SERVICES	250,616
ELECTRIC POWER	33,923
OTHER UTILITIES	8,701
WHOLESALE MARGINS	1,148
RETAIL MARGINS	120
OTHER FINANCE,INS.,REAL ESTATE	1,408,695
BUSINESS SERVICES	515,009
OTHER PERSONAL & MISC. SERVICE	734,163
TRANSPORTATION MARGINS	1,241
OPERATING, OFFICE, LAB. & FOOD	694,900
TRAVEL, ADVERTISING & PROMOTION	5,529,093
INDIRECT TAXES	765,899
WAGES & SALARIES	14,735,039
SUPPLEMENTARY LABOUR INCOME	940,534
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	3,546,570
TOTAL OUTPUT	31,397,217
TOTAL INPUT	12,175,074
GDP (INC)	19,222,143
GDP (VALUE ADDED)	19,222,143
GDP TO OUTPUT RATIO	0.61
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	31,397,217
TOTAL EXPENSES (total input+cost of alc.)	12,175,074

MAKE MATRIX	**Ticket & Travel Agencies**
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	243,000,000
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE,INS.,REAL ESTATE	0
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	0
TRAVEL, ADVERTISING & PROMOTION	0
TOTAL MAKE	**243,000,000**

USE MATRIX Ticket & Travel Agencies

NATURAL GAS	577
MANUFACTURING	4,291
REPAIR CONSTRUCTION	7,928
PIPELINE TRANSPORTATION	517
TRANSPORTATION & STORAGE	8,758,368
TELEPHONE & TELEGRAPH	10,530,347
POSTAL SERVICES	2,776,771
ELECTRIC POWER	8,064
OTHER UTILITIES	2,068
WHOLESALE MARGINS	273
RETAIL MARGINS	29
OTHER FINANCE,INS.,REAL ESTATE	24,089,342
BUSINESS SERVICES	12,340,245
OTHER PERSONAL & MISC. SERVICE	2,076,238
TRANSPORTATION MARGINS	295
OPERATING, OFFICE, LAB. & FOOD	8,650,952
TRAVEL, ADVERTISING & PROMOTION	13,722,092
INDIRECT TAXES	3,476,790
WAGES & SALARIES	123,759,403
SUPPLEMENTARY LABOUR INCOME	7,899,536
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	24,895,873
TOTAL OUTPUT	243,000,000
TOTAL INPUT	86,445,187
GDP (INC)	156,554,813
GDP (VALUE ADDED)	156,554,813
GDP TO OUTPUT RATIO	0.64
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	243,000,000
TOTAL EXPENSES (total input+cost of alc.)	86,445,187

MAKE MATRIX	**Parking: Lots & Garages**
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	75,279,769
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	7,167
OTHER FINANCE,INS.,REAL ESTATE	1,445,419
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	14,861
TRAVEL, ADVERTISING & PROMOTION	0
TOTAL MAKE	**76,747,216**

USE MATRIX Parking: Lots & Garages

NATURAL GAS	51,131
MANUFACTURING	975,837
REPAIR CONSTRUCTION	239,260
PIPELINE TRANSPORTATION	45,802
TRANSPORTATION & STORAGE	0
TELEPHONE & TELEGRAPH	130,200
POSTAL SERVICES	137,331
ELECTRIC POWER	714,309
OTHER UTILITIES	183,208
WHOLESALE MARGINS	62,047
RETAIL MARGINS	6,513
OTHER FINANCE,INS.,REAL ESTATE	34,268,367
BUSINESS SERVICES	2,028,328
OTHER PERSONAL & MISC. SERVICE	1,796,785
TRANSPORTATION MARGINS	39,200
OPERATING, OFFICE, LAB. & FOOD	1,604,599
TRAVEL, ADVERTISING & PROMOTION	602,288
INDIRECT TAXES	6,731,526
WAGES & SALARIES	17,465,958
SUPPLEMENTARY LABOUR INCOME	1,114,848
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	8,549,680
TOTAL OUTPUT	76,747,216
TOTAL INPUT	49,616,730
GDP (INC)	27,130,487
GDP (VALUE ADDED)	27,130,487
GDP TO OUTPUT RATIO	0.35
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	76,747,216
TOTAL EXPENSES (total input+cost of alc.)	49,616,730

MAKE MATRIX Auto & Truck Rental/Leasing

PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	12,035,338
OTHER FINANCE,INS.,REAL ESTATE	5,267,428
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	198,513,275
TRAVEL, ADVERTISING & PROMOTION	0
TOTAL MAKE	**215,816,041**

USE MATRIX Auto & Truck Rental/Leasing

NATURAL GAS	26,346
MANUFACTURING	195,868
REPAIR CONSTRUCTION	1,026,848
PIPELINE TRANSPORTATION	23,600
TELEPHONE & TELEGRAPH	1,071,080
POSTAL SERVICES	125,527
ELECTRIC POWER	368,063
OTHER UTILITIES	94,402
WHOLESALE MARGINS	12,454
RETAIL MARGINS	1,307
OTHER FINANCE,INS.,REAL ESTATE	19,579,006
BUSINESS SERVICES	5,934,418
OTHER PERSONAL & MISC. SERVICE	17,189,716
TRANSPORTATION MARGINS	13,460
OPERATING, OFFICE, LAB. & FOOD	3,770,295
TRAVEL, ADVERTISING & PROMOTION	2,693,943
INDIRECT TAXES	5,934,267
WAGES & SALARIES	27,489,774
SUPPLEMENTARY LABOUR INCOME	1,754,666
NET INCOME UNINCORP. BUSINESSES	0
OTHER OPERATING SURPLUS	128,511,000
TOTAL OUTPUT	215,816,041
TOTAL INPUT	58,060,601
GDP (INC)	157,755,440
GDP (VALUE ADDED)	157,755,440
GDP TO OUTPUT RATIO	0.73
TOTAL EMPLOYMENT	N/A
WAGES & SALARIES PER EMPLOYEE	N/A
TOTAL REVENUES (total output+cost of alc.)	215,816,041
TOTAL EXPENSES (total input+cost of alc.)	58,060,601

6.5 Final Demand

The fact that the Final Demand matrices presented here are equivalent to the respective MAKE matrices, augmented to include all final demand taxes, makes any discussion of this section generally redundant. There are several comments though. For example, with a little adjusting, the total final demand by component is our best estimate of total spending by consumers in that sector. The adjustment that must be made, of course, is to add to final demand the estimate of alcohol purchases[19]. Thus, if one were to ask the question: How many dollars did consumers actually pay out of their pocket in large hotels in 1988?, the answer would be equal to the final demand estimate of $334.9 million, plus the estimated purchases of alcohol of $11.0 million, for a total of approximately $345 million. For the entire Hotel sector, total consumer spending would be in the order of $1.525 billion ($1.336 from final demand and $.190 billion in alcohol purchases).

Another area where comments are required is the Alcoholic Beverage component. The Alcoholic Beverage matrix has been sub-divided to permit calculation of all costs and taxes associated with purchases by each of our detailed Accommodation and Food and Beverage sectors (purchases by recreation, transportation, and other groups, including associations such as Legions, are included under one heading - Other).

The first Table breaks out the matrix between purchases over the counter (that is,by persons) and purchases by Licensees, with licensee purchases broken down into four major groupings: hotels, other accommodation, food & beverage, and other. The following Table divides the Accommodation sector into sub-classes: Hotels, Motels, Vacation Rentals, Freshwater Fishing, Saltwater Fishing. Guest Ranches, and finally, Private Campgrounds. Table 3 breaks out the Hotel sector into its respective components, including, where applicable, estimates for LRS (offsales) purchases by hotel class. Table 4 breaks out the Food and Beverage sector in a similar fashion.

The tables themselves are relatively self-explanatory. Commodity 116, for example, refers to the producer cost of liquor, excluding all wholesaler markups (550), all freight costs (583), all the LDB's own retailing costs (553), and, of course, all taxes paid. Notice that one can extract the value of the various taxes paid to each level of government by each industry sub-sector. Since implicit in these data (but not shown) is that each type of alcohol has its own specific tax burden, the value of the taxes paid changes with the mix of alcohol purchased by each sub-sector.

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[19] The reader will remember that only the service margin (the difference between sale price and cost) of alcohol sales is recognized in the MAKE matrix. The cost of sales is recognized in the final demand component, Alcoholic Beverages, see below.

The information presented here allows the analyst to determine very quickly the impact on government financing of increased spending in a particular sector, or, alternatively, what contribution a sub-sector as a whole makes to government coffers. For example, the hotel sector contributed almost $105 million in taxes in 1988 which have been unrecognized in previous studies[20].

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[20] See, for example, The B.C. Hotel Industry Study, 1989, prepared by: *Stevenson Kellogg Ernst & Whinney*

FINAL DEMAND
ALCOHOLIC BEVERAGES (I/O #2)

COMMODITY		COUNTER	LICENSEE
116	Alc. Bev.	66,595	13,615
120	Beer	93,348	133,210
121	Wines	83,448	32,069
550	Wholesale	11,081	4,093
553	Retail	108,045	7,951
583	Transport	12,936	4,967
596	Taxes	488,329	253,089
596.11	*excise*	97,502	39,964
596.12	*import*	717	357
596.13	*fst*	61,545	39,542
596.23	*LDB profits*	250,040	173,227
596.21	*pst*	78,526	0
			0
TOTAL		863,781	448,994

LICENSEE BREAKOUT		
TOTAL ACCOMM	TOTAL REST & TAV	TOTAL OTHER
4,921	6,702	1,992
64,467	53,183	15,560
10,726	18,805	2,538
1,774	1,851	468
3,447	3,595	909
1,877	2,538	551
107,434	116,348	29,307
16,927	18,131	4,906
131	191	34
17,534	17,495	4,512
72,841	80,531	19,855
0	0	0
0	0	0
194,662	203,022	51,309

ALCOHOLIC BEVERAGES (I/O #2)
RESTAURANTS PURCHASES

COMMODITY		LICENSED REST	TAVERNS	TAVERN LRS	OTHER	OTHER LRS
116	Alc. Bev.	3,367	3,334	0	1,977	0
120	Beer	9,261	24,520	19,402	14,926	634
121	Wines	11,439	2,730	4,636	2,398	140
550	Wholesale Margins	647	713	491	452	16
553	Retail Margins	1,256	1,386	953	878	31
583	Transport	1,317	777	444	538	14
596	Taxes	43,652	44,788	27,908	28,415	892
596.11	*excise*	6,590	7,801	3,739	4,785	121
596.12	*import*	108	41	43	33	1
596.13	*fst*	5,544	6,932	5,020	4,351	162
596.23	*LDB profits*	31,410	30,014	19,106	19,247	608
596.21	*pst*	0	0	0	0	0
					0	0
TOTAL		70,939	78,249	53,634	49,584	1,725

ALCOHOLIC BEVERAGES (I/O #2)
HOTEL PURCHASES

	COMMODITY	HOTELS 250	HOTELS 150-249	HOTELS 76-149	HOTELS 76-149 LRS	HOTELS 0-75	HOTELS 0-75 LRS
116	Alc. Bev.	645	253	995	0	1,907	0
120	Beer	1,539	1,202	6,295	4,585	17,806	9,479
121	Wines	1,439	490	1,099	1,093	1,819	1,966
550	Wholesale Margins	100	49	201	116	490	232
553	Retail Margins	195	95	390	225	952	451
583	Transport	199	76	248	102	518	198
596	Taxes	6,873	3,190	12,789	6,566	30,246	13,158
596	*excise*	1,120	526	2,203	885	5,086	1,784
596	*import*	15	5	14	10	30	19
596	*fst*	857	446	1,913	1,186	4,808	2,391
596	*LDB profits*	4,881	2,212	8,658	4,486	20,323	8,964
596	*pst*	0	0	0	0	0	0
	TOTAL	10,989	5,354	22,017	12,685	53,739	25,485

	COMMODITY	BEVERAGE HOTELS	BEVERAGE HOTEL LRS
116	Alc. Bev.	940	0
120	Beer	14,581	7,710
121	Wines	700	1,738
550	Wholesale Margins	350	192
553	Retail Margins	680	374
583	Transport	304	171
596	Taxes	20,844	10,932
596	*excise*	3,393	1,470
596	*import*	18	16
596	*fst*	3,543	1,973
596	*LDB profits*	13,891	7,472
596	*pst*	0	0
	TOTAL	38,399	21,118

ALCOHOLIC BEVERAGES (I/O #2)
ACCOMMODATION PURCHASES

COMMODITY		TOTAL HOTELS	MOTELS	VACATION RENTALS	FRESHWATER FISHING	SALTWATER FISHING	GUEST RANCHES	PRIVATE CAMPGRD
116	Alc. Bev.	4,740	36	71	10	64	0	15
120	Beer	63,199	299	296	31	453	4	186
121	Wines	10,343	55	180	22	90	7	28
550	Wholesale	1,730	9	14	2	14	0	5
553	Retail	3,361	17	27	3	28	1	10
583	Transport	1,816	11	24	3	18	1	5
596	Taxes	104,598	561	925	114	908	17	311
596.11	*excise*	16,467	92	147	19	151	2	50
596.12	*import*	127	1	2	0	1	0	0
596.13	*fst*	17,117	87	126	15	137	2	50
596.23	*LDB profits*	70,888	381	651	80	618	13	210
596.21	*pst*	0	0	0	0	0	0	0
		0						
	TOTAL	189,786	987	1,539	185	1,575	29	561

FINAL DEMAND	Accommodation
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	3,533,925
RADIO & TELEVISION BROADCASTING	1,846,475
TELEPHONE & TELEGRAPH	18,537,266
RETAIL MARGINS	7,525,685
OTHER FINANCE,INS.,REAL ESTATE	41,607,986
BUSINESS SERVICES	2,286,141
AMUSEMENT & RECREATION SERVICE	9,634,420
ACCOMMODATION & FOOD SERVICES	1,428,567,089
Accommodation	716,977,666
Meals	370,845,482
Service Margins on Alcoholic Beverages	340,743,942
Non LRS	322,275,776
LRS	18,468,166
OTHER PERSONAL & MISC. SERVICE	5,021,519
COMMODITY INDIRECT TAXES	97,607,949
Hotel Tax	44,150,462
Alcohol Tax	50,536,758
Other Tax	2,920,729
TOTAL FINAL DEMAND	**1,616,168,456**

FINAL DEMAND	Total Hotels
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	3,533,925
RADIO & TELEVISION BROADCASTING	1,846,475
TELEPHONE & TELEGRAPH	16,730,565
RETAIL MARGINS	2,312,742
OTHER FINANCE,INS.,REAL ESTATE	34,434,007
BUSINESS SERVICES	934,216
AMUSEMENT & RECREATION SERVICE	5,378,924
ACCOMMODATION & FOOD SERVICES	1,112,598,043
Accommodation	449,600,670
Meals	327,293,559
Service Margins on Alcoholic Beverages	335,703,815
Non LRS	317,235,649
LRS	18,468,166
OTHER PERSONAL & MISC. SERVICE	4,702,012
COMMODITY INDIRECT TAXES	82,980,231
Hotel Tax	33,580,786
Alcohol Tax	47,568,589
Other Tax	1,830,856
TOTAL FINAL DEMAND	**1,265,451,140**

FINAL DEMAND	Hotels: 250+ Rooms
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	2,606,065
RADIO & TELEVISION BROADCASTING	1,272,326
TELEPHONE & TELEGRAPH	8,049,983
RETAIL MARGINS	855,741
OTHER FINANCE,INS.,REAL ESTATE	8,027,225
BUSINESS SERVICES	58,230
AMUSEMENT & RECREATION SERVICE	4,197,235
ACCOMMODATION & FOOD SERVICES	289,735,056
Accommodation	167,289,946
Meals	93,825,717
Service Margins on Alcoholic Beverages	28,619,394
Non LRS	28,594,067
LRS	25,327
OTHER PERSONAL & MISC. SERVICE	3,688,591
COMMODITY INDIRECT TAXES	17,523,624
Hotel Tax	13,099,480
Alcohol Tax	3,508,436
Other Tax	915,709
TOTAL FINAL DEMAND	**336,014,076**

FINAL DEMAND Hotels: 151-249 Rooms

PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	858,778
RADIO & TELEVISION BROADCASTING	294,338
TELEPHONE & TELEGRAPH	3,063,462
RETAIL MARGINS	134,387
OTHER FINANCE,INS.,REAL ESTATE	3,367,543
BUSINESS SERVICES	72,520
AMUSEMENT & RECREATION SERVICE	325,512
ACCOMMODATION & FOOD SERVICES	109,442,721
Accommodation	69,605,302
Meals	26,204,274
Service Margins on Alcoholic Beverages	13,633,145
Non LRS	13,574,105
LRS	59,040
OTHER PERSONAL & MISC. SERVICE	482,190
COMMODITY INDIRECT TAXES	7,366,740
Hotel Tax	5,385,144
Alcohol Tax	1,743,634
Other Tax	237,961
TOTAL FINAL DEMAND	**125,408,192**

FINAL DEMAND	Hotels: 76-150 Rooms
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	65,000
RADIO & TELEVISION BROADCASTING	279,811
TELEPHONE & TELEGRAPH	3,736,672
RETAIL MARGINS	419,227
OTHER FINANCE,INS.,REAL ESTATE	10,483,439
BUSINESS SERVICES	165,173
AMUSEMENT & RECREATION SERVICE	304,291
ACCOMMODATION & FOOD SERVICES	240,561,512
Accommodation	114,555,732
Meals	64,844,218
Service Margins on Alcoholic Beverages	61,161,562
Non LRS	56,543,239
LRS	4,618,323
OTHER PERSONAL & MISC. SERVICE	139,911
COMMODITY INDIRECT TAXES	17,388,025
Hotel Tax	8,238,941
Alcohol Tax	8,873,566
Other Tax	275,518
TOTAL FINAL DEMAND	**273,543,062**

FINAL DEMAND	Hotels: 0-75 Rooms
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	4,082
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	1,880,447
RETAIL MARGINS	895,433
OTHER FINANCE,INS.,REAL ESTATE	8,147,389
BUSINESS SERVICES	528,586
AMUSEMENT & RECREATION SERVICE	245,437
ACCOMMODATION & FOOD SERVICES	356,834,760
Accommodation	90,990,690
Meals	131,473,311
Service Margins on Alcoholic Beverages	134,370,758
Non LRS	126,114,466
LRS	8,256,292
OTHER PERSONAL & MISC. SERVICE	391,320
COMMODITY INDIRECT TAXES	26,168,678
Hotel Tax	6,650,274
Alcohol Tax	19,118,008
Other Tax	400,396
TOTAL FINAL DEMAND	**395,096,133**

FINAL DEMAND	Non-Conforming Hotels
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	7,953
OTHER FINANCE,INS.,REAL ESTATE	4,408,411
BUSINESS SERVICES	109,706
AMUSEMENT & RECREATION SERVICE	306,449
ACCOMMODATION & FOOD SERVICES	116,023,994
Accommodation	7,159,000
Meals	10,946,039
Service Margins on Alcoholic Beverages	97,918,955
Non LRS	92,409,771
LRS	5,509,184
OTHER PERSONAL & MISC. SERVICE	0
COMMODITY INDIRECT TAXES	14,533,165
Hotel Tax	206,947
Alcohol Tax	14,324,945
Other Tax	1,273
TOTAL FINAL DEMAND	**135,389,677**

FINAL DEMAND	**Motels**
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	1,541,149
RETAIL MARGINS	2,000,000
OTHER FINANCE, INS., REAL ESTATE	2,724,770
BUSINESS SERVICES	414,858
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	124,171,276
Accommodation	101,444,387
Meals	21,107,343
Service Margins on Alcoholic Beverages	1,619,545
OTHER PERSONAL & MISC. SERVICE	0
COMMODITY INDIRECT TAXES	7,642,528
Hotel Tax	7,156,240
Alcohol Tax	166,288
Other Tax	320,000
TOTAL FINAL DEMAND	**138,494,580**

FINAL DEMAND	Vacation Rentals
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	265,553
RETAIL MARGINS	15,659
OTHER FINANCE,INS.,REAL ESTATE	253,787
BUSINESS SERVICES	165,097
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	41,088,728
Accommodation	29,940,941
Meals	8,539,921
Service Margins on Alcoholic Beverages	2,607,867
OTHER PERSONAL & MISC. SERVICE	172
COMMODITY INDIRECT TAXES	4,861,362
Hotel Tax	2,140,098
Alcohol Tax	2,662,090
Other Tax	59,174
TOTAL FINAL DEMAND	**46,650,357**

FINAL DEMAND	Adventure Travel
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	29,162
OTHER FINANCE,INS.,REAL ESTATE	0
BUSINESS SERVICES	36,854
AMUSEMENT & RECREATION SERVICE	1,679,104
ACCOMMODATION & FOOD SERVICES	105,731,380
Accommodation	105,390,176
Meals	241,595
Service Margins on Alcoholic Beverages	99,609
OTHER PERSONAL & MISC. SERVICE	0
COMMODITY INDIRECT TAXES	666,162
Hotel Tax	619,995
Alcohol Tax	40,920
Other Tax	5,247
TOTAL FINAL DEMAND	**108,142,662**

FINAL DEMAND	Freshwater Fishing
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE, INS., REAL ESTATE	0
BUSINESS SERVICES	15,805
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	24,972,031
Accommodation	24,905,856
Meals	0
Service Margins on Alcoholic Beverages	66,175
OTHER PERSONAL & MISC. SERVICE	0
COMMODITY INDIRECT TAXES	191,407
Hotel Tax	173,832
Alcohol Tax	17,575
Other Tax	0
TOTAL FINAL DEMAND	**25,179,243**

FINAL DEMAND	Saltwater Fishing
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE,INS.,REAL ESTATE	0
BUSINESS SERVICES	11,044
AMUSEMENT & RECREATION SERVICE	1,679,104
ACCOMMODATION & FOOD SERVICES	52,238,806
Accommodation	52,238,806
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	0
COMMODITY INDIRECT TAXES	446,163
Hotel Tax	446,163
Alcohol Tax	0
Other Tax	0
TOTAL FINAL DEMAND	**54,375,117**

FINAL DEMAND	Guest Ranches
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	29,162
OTHER FINANCE,INS.,REAL ESTATE	0
BUSINESS SERVICES	10,005
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	7,598,543
Accommodation	7,323,514
Meals	241,595
Service Margins on Alcoholic Beverages	33,434
OTHER PERSONAL & MISC. SERVICE	0
COMMODITY INDIRECT TAXES	28,592
Hotel Tax	0
Alcohol Tax	23,346
Other Tax	5,247
TOTAL FINAL DEMAND	**7,666,302**

FINAL DEMAND	Guide Outfitters
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE,INS.,REAL ESTATE	0
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	20,922,000
Accommodation	20,922,000
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	0
COMMODITY INDIRECT TAXES	0
Hotel Tax	0
Alcohol Tax	0
Other Tax	0
TOTAL FINAL DEMAND	**20,922,000**

FINAL DEMAND	Private Campgrounds
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	3,168,122
OTHER FINANCE, INS., REAL ESTATE	4,195,422
BUSINESS SERVICES	735,116
AMUSEMENT & RECREATION SERVICE	2,576,392
ACCOMMODATION & FOOD SERVICES	44,977,663
Accommodation	30,601,492
Meals	13,663,065
Service Margins on Alcoholic Beverages	713,106
OTHER PERSONAL & MISC. SERVICE	319,335
COMMODITY INDIRECT TAXES	1,266,260
Hotel Tax	479,511
Alcohol Tax	81,296
Other Tax	705,453
TOTAL FINAL DEMAND	**57,238,310**

FINAL DEMAND	Recreation
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	14,696,394
OTHER FINANCE,INS.,REAL ESTATE	2,907,632
BUSINESS SERVICES	3,280,551
AMUSEMENT & RECREATION SERVICE	268,602,455
ACCOMMODATION & FOOD SERVICES	66,223,648
Accommodation	2,088,678
Meals	41,873,553
Service Margins on Alcoholic Beverages	22,261,417
OTHER PERSONAL & MISC. SERVICE	18,923,897
COMMODITY INDIRECT TAXES	5,906,720
Hotel Tax	165,430
Alcohol Tax	3,286,872
Other Tax	2,454,418
TOTAL FINAL DEMAND	**380,541,297**

FINAL DEMAND Entertainment Prod. Co.

PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	1,190
OTHER FINANCE, INS., REAL ESTATE	0
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	53,442,494
ACCOMMODATION & FOOD SERVICES	2,083,835
Accommodation	0
Meals	342,496
Service Margins on Alcoholic Beverages	1,741,340
OTHER PERSONAL & MISC. SERVICE	0
COMMODITY INDIRECT TAXES	461,455
Hotel Tax	0
Alcohol Tax	460,998
Other Tax	457
TOTAL FINAL DEMAND	**55,988,974**

FINAL DEMAND	Other Theatrical Services
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE,INS.,REAL ESTATE	0
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	16,828,532
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	171,468
COMMODITY INDIRECT TAXES	0
Hotel Tax	0
Alcohol Tax	0
Other Tax	0
TOTAL FINAL DEMAND	**17,000,000**

FINAL DEMAND	Professional Sports Clubs
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	218,281
OTHER FINANCE,INS.,REAL ESTATE	494,024
BUSINESS SERVICES	494,034
AMUSEMENT & RECREATION SERVICE	9,715,934
ACCOMMODATION & FOOD SERVICES	1,016,768
Accommodation	4,269
Meals	772,840
Service Margins on Alcoholic Beverages	239,659
OTHER PERSONAL & MISC. SERVICE	473,428
COMMODITY INDIRECT TAXES	65,251
Hotel Tax	331
Alcohol Tax	30,503
Other Tax	34,416
TOTAL FINAL DEMAND	**12,477,720**

FINAL DEMAND	Pro. Athletes & Promoters
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE,INS.,REAL ESTATE	0
BUSINESS SERVICES	371,255
AMUSEMENT & RECREATION SERVICE	2,608,472
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	0
COMMODITY INDIRECT TAXES	0
Hotel Tax	0
Alcohol Tax	0
Other Tax	0
TOTAL FINAL DEMAND	**2,979,726**

FINAL DEMAND	Golf Courses
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	761,956
OTHER FINANCE,INS.,REAL ESTATE	213,839
BUSINESS SERVICES	214,163
AMUSEMENT & RECREATION SERVICE	34,234,395
ACCOMMODATION & FOOD SERVICES	22,690,427
Accommodation	135,072
Meals	15,692,862
Service Margins on Alcoholic Beverages	6,862,492
OTHER PERSONAL & MISC. SERVICE	1,037,872
COMMODITY INDIRECT TAXES	1,126,145
Hotel Tax	10,482
Alcohol Tax	956,759
Other Tax	158,904
TOTAL FINAL DEMAND	**60,278,797**

FINAL DEMAND	Skiing Facilities
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	2,021,566
OTHER FINANCE,INS.,REAL ESTATE	1,209,903
BUSINESS SERVICES	1,209,975
AMUSEMENT & RECREATION SERVICE	48,581,890
ACCOMMODATION & FOOD SERVICES	15,440,375
Accommodation	30,052
Meals	12,218,174
Service Margins on Alcoholic Beverages	3,192,149
OTHER PERSONAL & MISC. SERVICE	3,889,669
COMMODITY INDIRECT TAXES	845,364
Hotel Tax	2,332
Alcohol Tax	453,250
Other Tax	389,782
TOTAL FINAL DEMAND	**73,198,743**

FINAL DEMAND	Boat Rentals & Marinas
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	6,343,701
OTHER FINANCE,INS.,REAL ESTATE	442,393
BUSINESS SERVICES	443,473
AMUSEMENT & RECREATION SERVICE	9,580,488
ACCOMMODATION & FOOD SERVICES	5,796,018
Accommodation	1,845,156
Meals	1,536,165
Service Margins on Alcoholic Beverages	2,414,698
OTHER PERSONAL & MISC. SERVICE	10,198,768
COMMODITY INDIRECT TAXES	1,511,104
Hotel Tax	146,532
Alcohol Tax	308,420
Other Tax	1,056,152
TOTAL FINAL DEMAND	**34,315,946**

FINAL DEMAND **Other Sports & Recr. Clubs**

PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	224,846
OTHER FINANCE, INS., REAL ESTATE	157,872
BUSINESS SERVICES	157,872
AMUSEMENT & RECREATION SERVICE	13,342,426
ACCOMMODATION & FOOD SERVICES	7,049,724
Accommodation	0
Meals	2,756,739
Service Margins on Alcoholic Beverages	4,292,986
OTHER PERSONAL & MISC. SERVICE	1,202,988
COMMODITY INDIRECT TAXES	686,703
Hotel Tax	0
Alcohol Tax	609,436
Other Tax	77,267
TOTAL FINAL DEMAND	**22,822,430**

FINAL DEMAND Bowling Alleys & Billiards

PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	76,507
OTHER FINANCE,INS.,REAL ESTATE	259,348
BUSINESS SERVICES	259,348
AMUSEMENT & RECREATION SERVICE	20,834,534
ACCOMMODATION & FOOD SERVICES	5,913,707
Accommodation	0
Meals	3,899,171
Service Margins on Alcoholic Beverages	2,014,536
OTHER PERSONAL & MISC. SERVICE	568,001
COMMODITY INDIRECT TAXES	336,968
Hotel Tax	0
Alcohol Tax	308,120
Other Tax	28,848
TOTAL FINAL DEMAND	**28,248,412**

FINAL DEMAND	**Amusement Parks**
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	152,804
OTHER FINANCE,INS.,REAL ESTATE	57,293
BUSINESS SERVICES	57,471
AMUSEMENT & RECREATION SERVICE	18,749,224
ACCOMMODATION & FOOD SERVICES	1,393,312
Accommodation	74,129
Meals	1,319,183
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	6,927
COMMODITY INDIRECT TAXES	45,135
Hotel Tax	5,752
Alcohol Tax	0
Other Tax	39,382
TOTAL FINAL DEMAND	**20,462,166**

FINAL DEMAND	Coin Op. Amuse. Serv.
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	181,264
OTHER FINANCE,INS.,REAL ESTATE	49,087
BUSINESS SERVICES	49,087
AMUSEMENT & RECREATION SERVICE	14,869,930
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	1,160,000
COMMODITY INDIRECT TAXES	52,314
Hotel Tax	0
Alcohol Tax	0
Other Tax	52,314
TOTAL FINAL DEMAND	**16,361,683**

FINAL DEMAND	Botanical Gardens
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	3,502,410
OTHER FINANCE, INS., REAL ESTATE	0
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	8,437,571
ACCOMMODATION & FOOD SERVICES	2,484,579
Accommodation	0
Meals	2,445,140
Service Margins on Alcoholic Beverages	39,438
OTHER PERSONAL & MISC. SERVICE	0
COMMODITY INDIRECT TAXES	389,541
Hotel Tax	0
Alcohol Tax	5,188
Other Tax	384,353
TOTAL FINAL DEMAND	**14,814,101**

FINAL DEMAND	Other Amuse. & Recr. Serv.
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	1,211,870
OTHER FINANCE,INS.,REAL ESTATE	23,872
BUSINESS SERVICES	23,872
AMUSEMENT & RECREATION SERVICE	17,376,566
ACCOMMODATION & FOOD SERVICES	2,354,903
Accommodation	0
Meals	890,784
Service Margins on Alcoholic Beverages	1,464,120
OTHER PERSONAL & MISC. SERVICE	214,775
COMMODITY INDIRECT TAXES	386,742
Hotel Tax	0
Alcohol Tax	154,199
Other Tax	232,543
TOTAL FINAL DEMAND	**21,592,601**

FINAL DEMAND	Restaurants
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	3,595,930
OTHER FINANCE,INS.,REAL ESTATE	14,805,737
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	332,487
ACCOMMODATION & FOOD SERVICES	2,575,087,827
Accommodation	0
Meals	2,234,479,778
Service Margins on Alcoholic Beverages	340,608,049
Non LRS	326,593,374
LRS	14,014,675
OTHER PERSONAL & MISC. SERVICE	0
COMMODITY INDIRECT TAXES	49,196,447
Hotel Tax	0
Alcohol Tax	48,712,055
Other Tax	484,393
TOTAL FINAL DEMAND	**2,643,018,428**

FINAL DEMAND	Licenced Restaurants
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	60,429
OTHER FINANCE, INS., REAL ESTATE	2,744,649
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	1,492,246,189
Accommodation	0
Meals	1,354,993,073
Service Margins on Alcoholic Beverages	137,253,115
Non LRS	137,253,115
LRS	0
OTHER PERSONAL & MISC. SERVICE	0
COMMODITY INDIRECT TAXES	18,713,239
Hotel Tax	0
Alcohol Tax	18,703,570
Other Tax	9,669
TOTAL FINAL DEMAND	**1,513,764,506**

FINAL DEMAND	Unlicenced Restaurants
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	568,475
OTHER FINANCE,INS.,REAL ESTATE	3,414,785
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	520,020,277
Accommodation	0
Meals	520,020,277
Service Margins on Alcoholic Beverages	0
Non LRS	0
LRS	0
OTHER PERSONAL & MISC. SERVICE	0
COMMODITY INDIRECT TAXES	0
Hotel Tax	0
Alcohol Tax	0
Other Tax	0
TOTAL FINAL DEMAND	**524,003,538**

FINAL DEMAND	Caterers
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	1,517,232
OTHER FINANCE,INS.,REAL ESTATE	107,433
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	173,270,544
Accommodation	0
Meals	173,200,000
Service Margins on Alcoholic Beverages	70,544
Non LRS	70,544
LRS	0
OTHER PERSONAL & MISC. SERVICE	0
COMMODITY INDIRECT TAXES	253,510
Hotel Tax	0
Alcohol Tax	10,753
Other Tax	242,757
TOTAL FINAL DEMAND	**175,148,719**

FINAL DEMAND	Take-Out Restaurants
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	1,434,888
OTHER FINANCE,INS.,REAL ESTATE	101,603
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	163,800,000
Accommodation	0
Meals	163,800,000
Service Margins on Alcoholic Beverages	0
Non LRS	0
LRS	0
OTHER PERSONAL & MISC. SERVICE	0
COMMODITY INDIRECT TAXES	229,582
Hotel Tax	0
Alcohol Tax	0
Other Tax	229,582
TOTAL FINAL DEMAND	**165,566,073**

FINAL DEMAND	Taverns
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	14,905
OTHER FINANCE,INS.,REAL ESTATE	8,437,266
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	332,487
ACCOMMODATION & FOOD SERVICES	225,750,817
Accommodation	0
Meals	22,466,427
Service Margins on Alcoholic Beverages	203,284,390
Non LRS	189,269,715
LRS	14,014,675
OTHER PERSONAL & MISC. SERVICE	0
COMMODITY INDIRECT TAXES	30,000,116
Hotel Tax	0
Alcohol Tax	29,997,731
Other Tax	2,385
TOTAL FINAL DEMAND	**264,535,592**

FINAL DEMAND	Urban & Water Transp.
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	263,131,413
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	2,389,330
OTHER FINANCE,INS.,REAL ESTATE	531,940
BUSINESS SERVICES	1,750,307
AMUSEMENT & RECREATION SERVICE	1,587,678
ACCOMMODATION & FOOD SERVICES	28,264,815
Accommodation	860,432
Meals	26,560,361
Service Margins on Alcoholic Beverages	844,022
OTHER PERSONAL & MISC. SERVICE	0
TRAVEL, ADVERTISING & PROMOTION	0
COMMODITY INDIRECT TAXES	464,346
Hotel Tax	0
Alcohol Tax	82,053
Other Tax	382,293
TOTAL FINAL DEMAND	**298,119,829**

FINAL DEMAND	Misc. Transportation
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	38,102,984
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE,INS.,REAL ESTATE	1,285,000
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	0
TRAVEL, ADVERTISING & PROMOTION	0
COMMODITY INDIRECT TAXES	0
Hotel Tax	0
Alcohol Tax	0
Other Tax	0
TOTAL MAKE	**39,387,984**

FINAL DEMAND	School Bus Estab.
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	13,611,312
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE,INS.,REAL ESTATE	0
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	0
TRAVEL, ADVERTISING & PROMOTION	0
COMMODITY INDIRECT TAXES	0
Hotel Tax	0
Alcohol Tax	0
Other Tax	0
TOTAL MAKE	**13,611,312**

FINAL DEMAND	Other Bus
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	24,491,672
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE,INS.,REAL ESTATE	1,285,000
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	0
TRAVEL, ADVERTISING & PROMOTION	0
COMMODITY INDIRECT TAXES	0
Hotel Tax	0
Alcohol Tax	0
Other Tax	0
TOTAL MAKE	**25,776,672**

FINAL DEMAND	Auto & Truck Rental/Leasing
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	0
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	12,035,338
OTHER FINANCE, INS., REAL ESTATE	5,267,428
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	198,513,275
TRAVEL, ADVERTISING & PROMOTION	0
COMMODITY INDIRECT TAXES	1,925,654
Hotel Tax	
Alcohol Tax	
Other Tax	1,925,654
TOTAL FINAL DEMAND	**217,741,695**

FINAL DEMAND	Serv. Incidental to Transp.
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	349,676,986
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	7,167
OTHER FINANCE, INS., REAL ESTATE	1,445,419
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	14,861
TRAVEL, ADVERTISING & PROMOTION	0
COMMODITY INDIRECT TAXES	1,147
Hotel Tax	0
Alcohol Tax	0
Other Tax	1,147
TOTAL FINAL DEMAND	**351,145,580**

FINAL DEMAND	Ticket & Travel Agencies
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	243,000,000
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE,INS.,REAL ESTATE	0
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	0
TRAVEL, ADVERTISING & PROMOTION	0
COMMODITY INDIRECT TAXES	0
Hotel Tax	0
Alcohol Tax	0
Other Tax	0
TOTAL FINAL DEMAND	**243,000,000**

FINAL DEMAND	Tour Wholesalers & Operator
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	31,397,217
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	0
OTHER FINANCE,INS.,REAL ESTATE	0
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	0
TRAVEL, ADVERTISING & PROMOTION	0
COMMODITY INDIRECT TAXES	0
Hotel Tax	0
Alcohol Tax	0
Other Tax	0
TOTAL FINAL DEMAND	**31,397,217**

FINAL DEMAND	**Parking: Lots & Garages**
PRINTING & PUBLISHING	0
TRANSPORTATION & STORAGE	75,279,769
RADIO & TELEVISION BROADCASTING	0
TELEPHONE & TELEGRAPH	0
RETAIL MARGINS	7,167
OTHER FINANCE,INS.,REAL ESTATE	1,445,419
BUSINESS SERVICES	0
AMUSEMENT & RECREATION SERVICE	0
ACCOMMODATION & FOOD SERVICES	0
Accommodation	0
Meals	0
Service Margins on Alcoholic Beverages	0
OTHER PERSONAL & MISC. SERVICE	14,861
TRAVEL, ADVERTISING & PROMOTION	0
COMMODITY INDIRECT TAXES	1,147
Hotel Tax	0
Alcohol Tax	0
Other Tax	1,147
TOTAL FINAL DEMAND	**76,748,363**

7.0 CONCLUDING REMARKS

The development thus far of the Tourism Account shows considerable promise, both as a database of current, accurate information, and as a means of assessing the impacts of Tourism spending on the economy. We have achieved overwhelming success in the larger hotel sector, and given the recent encouragement received from both the Vancouver Hotel Association and the B.C. & Yukon Hotels Association, it is likely that even greater participation will be forthcoming should updating to 1989 and 1990 be desired.

We also have garnered the support of numerous other groups, industry associations, and operators, and it is likely that, as information starts filtering back to the operators themselves, support will increase.

There are, however, a number of areas that either have not been addressed in this phase of the project, or were poorly tackled. These will have to be resolved before a fully-functioning Tourism Account can be said to be complete.

Tourism Proportions

Clearly the most important "unaddressed" area is that which actually defines the importance of tourism, that is, the tourist proportions. As outlined in this methodology paper, we have no way at this point in the project of establishing the actual value of tourism to the economy, nor of estimating the "tourist" contribution to any particular sector. Some reasonable "guesstimates" can be made for some sectors. For example, in the hotel sector, our ability to break out the contribution of rooms versus food and beverage versus recreation, etc., suggests we can narrow the estimate of tourist proportions (e.g., all rooms would be tourism, all telephone would be tourism, maybe 60-70% of food would be tourism). But nevertheless, at this stage no tourism proportions are available.

Originally, our proposition was to use the results of the B.C. Visitor89 and B.C. Resident studies to assign tourist proportions. If the combined results of these studies estimated the food and beverage purchasing by tourists at, say 15% of the total estimate of food and beverage output in the economy, then this would be our tourist proportion.

A number of problems emerged. First, the very long delay (almost one year) in receiving benchmark room revenue data from PSD prevented us from analyzing closely the Visitor data. Thus, it is not clear at the moment, whether the combined estimate from the Visitor89/B.C. Resident Studies for accommodation spending is sufficiently close to the actual accommodation revenues in the province (if not, there should be a re-benchmarking of the studies). Second, neither the Visitor nor the Resident survey is as detailed as one would like, especially in the areas of accommodation and food & beverage consumption. Thus, it may be difficult to put accurate tourist proportions on our more detailed sectors, such as Hotels +250 without re-working the data to examine actual room costs per night. Third, both studies have certain ambiguous components in them. For example, spending on "packages" is a separate component, although clearly part of that spending must be for accommodation. Likewise, spending on restaurants is not differentiated between hotel restaurants and stand-alone restaurants.

A number of hotels have suggested to us that they would be willing to provide additional information about the level and type of spending done by their guests while in the hotel. In addition, some have offered to allow us access to their credit card lists (stripped of names, of course) in order for us to estimate tourist versus non-tourist spending in the hotel. These are important sources of information, and it would be wise to continue to work with the hotels now that a level of confidence has been established with them.

Despite these problems, it is extremely important to re-iterate that the lack of tourism proportions does not, in any way, affect our ability to measure the impact of additional spending by tourists. If the breakdown of increased spending can be determined (or assumed), then the model framework easily can estimate what the direct impacts would be, and, through the use of the standard 1984 Provincial Input-Output model, what the indirect and induced effects would be.

Retail Trade

One major industry that has not been addressed adequately in the project is retail trade. Nonetheless, some proxy estimates could be developed if necessary. Contained in the 1984 Provincial Input-Output model are estimates of the revenue characteristics for a number of tourism-related products. For example, the final demand component Motor Fuels (I/O #26) contains explicit values of the producer cost of the fuel, the wholesaling and retailing margins associated with motor fuels, and the specific fuel taxes levied. Thus, if one were to accept the 1984 characteristics (perhaps adjusted for the changes in taxation), one could determine the respective industry impacts specific to a purchase of gasoline.

A problem does lie with the fact that a dollar impact on the Retailing Industry itself will generate the same outcome in terms of, say, wages paid, whether the impact stems from a purchase of gasoline or a purchase of clothing. However, one must ask whether further work in this area is of sufficient benefit given the obvious need for more research in other sectors.

Regional Data

"Tourism is essentially a local phenomenon". So stated the National Task Force on Tourism Data. When beginning this project, there was an explicit recognition that regional results were desirable. To this end, all statement and survey responses have been coded at a regional level, usually with postal codes attached. Unfortunately, except for the hotel sector, the number of returns has proven insufficient to provide any credible regional breakdown, and even with hotels, we do not feel the number of returns is adequate for many of the regions.

Some general regional data could be developed for the accommodation sector and perhaps the licensed restaurant sector if one is willing to use provincial averages. For example, using the room revenue breakdown by accommodation sub-class in the Cariboo Development Region, applying a provincial structure to each class, and including revenues not recognized by the Room Tax system (e.g., campground revenues, most fishing and outfitting revenues), a total direct impact estimate can be estimated. In this case, a very approximate estimate for accommodation impacts would be: total revenues - $84 million; total purchases - $31 million; total wages - $27 million; total tax burden (excluding the LDB-specific taxes) - $7 million.

This, however, is not a satisfactory method, nor is it really transferable to sectors such as unlicensed restaurants, recreation facilities, and transportation activity. Hence, it is important to provide back to the contributing operators some feedback on the project, and to attempt to get additional support from those who previously would not assist.

CONCLUSION

The methodology presented here is an iterative methodology. New data sources (perhaps the social service tax, perhaps the GST data), additional cooperation from the affected industries, new sector or visitor studies, etc., all will make the foregoing out of date.

It also is a methodology that, if one wishes, can be attacked as incomplete or worse, revisionist, not detailed enough or too detailed, and certainly historically dated. It is, however, a first cut at establishing a recognizably credible database and impact model for the tourism industry. Improvements can, and will, take place. Let us hope they will take place soon.

APPENDIX I

STATISTICS CANADA CHARACTERISTIC DATA

SIC = 9111 HOTELS AND MOTOR HOTELS
CTI = 9111 HOTELS & AUBERGES ROUTIERES

PROV = BRITISH COLUMBIA
PROV = BRITISH COLUMBIA

FIELD	1986 TOTAL DOLLARS	86 %	1987 TOTAL DOLLARS	87 %	1988 TOTAL DOLLARS	88 %	
R E V E N U E							R E C E T T E S
ACCOMMODATION REV	350,218,619	38.68	348,968,638	36.99	354,284,053	36.26	HEBERGEMENT
SERVICE REVENUE	14,079,058	1.55	17,313,413	1.84	31,844,102	3.26	SERVICES
ALCOHOLIC BEV. SALE	320,188,579	35.36	334,098,074	35.42	341,638,399	34.97	VENTES DE BOISSONS ALCOOLISEES
SALES OF FOOD	176,920,675	19.54	202,761,642	21.49	215,552,043	22.06	VENTE D ALIMENTS
MERCHANDISE SALES	3,755,828	0.41	5,536,850	0.59	10,019,808	1.03	VENTE DE MACHANDISES
RENTAL REVENUE	3,868,572	0.43	1,822,588	0.19	815,087	0.08	RECETTES DE LOCATION.
REPAIR REVENUE	0	0.00	0	0.00	0	0.00	TRAVAUX DE REPARATION
COMMISSIONS & FEES	10,757,961	1.19	6,044,210	0.64	5,959,009	0.61	COMMISSIONS & DROITS DE FRANCH
OTHER OPERATING REV	21,544,158	2.38	22,014,539	2.33	14,635,319	1.50	AUTRES RECETTES D EXPLOITATION
TOTAL OPERATING REV	901,333,449	99.55	938,549,953	99.49	974,747,820	99.76	RECETTES D EXPLOITATION TOTALES
NON-OPERATING REV.	4,099,551	0.45	4,807,047	0.51	2,319,180	0.24	RECETTES HORS EXPLOITATION
TOTAL REVENUE	905,433,000	100	943,357,000	100	977,067,000	100	
E X P E N S E S							D E P E N S E S
COST OF GOODS SOLD	205,218,399	22.67	222,585,631	23.60	224,240,173	22.95	COUT DES MARCHANDISES VENDUES
WAGES,SAL. & BENE.	260,641,293	28.79	277,092,954	29.37	303,601,738	31.07	SAL. & REMUN. & AVANT. SOC.
RENT OR LEASE OF							LOCATION A COURT OU A LONG TERME DE
LAND OR BUILDINGS	53,667,821	5.93	53,376,388	5.66	61,431,061	6.29	TERRAINS ET BATIMENTS
VEHICULES	621,567	0.07	719,516	0.08	275,905	0.03	VEHICULES AUTOMOBILES
COMPUTER EQUIPMENT	525,038	0.06	1,169,767	0.12	778,805	0.08	MATERIAL INFORMATIQUES
OTHER EQUIPMENT	2,560,479	0.28	2,389,711	0.25	2,982,385	0.31	AUTRES MACHINES ET MATERIEL
REPAIRS & MAINT.	28,152,097	3.11	29,171,488	3.09	33,288,800	3.41	REPARATION ET ENTRETIEN
LEGAL,ACCNTING ETC.	6,198,946	0.68	9,696,010	1.03	10,555,313	1.08	SERVICES JURIDIQUES,COMPTABLES ETC.
ADVERTISING	20,337,909	2.25	23,254,876	2.47	26,216,912	2.68	PROMOTION
INSURANCE	6,292,323	0.69	8,182,520	0.87	8,107,365	0.83	ASSURANCES
TAXES,PERMITS & LIC	25,142,208	2.78	24,648,191	2.61	27,511,357	2.82	TAXES, PERMIS ET LICENCES
HEAT,LIGHT & POWER	23,730,684	2.62	24,507,918	2.60	22,678,306	2.32	CHAUFFAGE, ECLAIRAGE ET ENERGIE
TELEPHONE	8,906,541	0.98	8,988,208	0.95	9,977,521	1.02	TELEPHONE
TRAVEL & ENTERTAIN.	12,614,231	1.39	14,974,773	1.59	20,240,139	2.07	DEPLACEMENT ET REPRESENTATION
ROYALTIES	4,259,461	0.47	4,819,495	0.51	7,259,961	0.74	REDEVANCES ET DROITS DE FRANCHISE
DEPREC. & AMORT.	36,539,163	4.04	46,195,652	4.90	40,980,603	4.19	DEPRECIATION ET AMORTISSEMENT
INTEREST	65,954,170	7.28	67,529,473	7.16	59,522,632	6.09	FRAIS D INTERETS
OTHER SUPPLIES	20,715,152	2.29	23,684,967	2.51	35,332,669	3.62	AUTRES COUTS DE BUREAU
OTHER EXPENSES	83,638,224	9.24	83,386,277	8.84	75,392,306	7.72	AUTRES DEPENSES D EXPLOITATION
TOTAL EXPENSES	865,715,706	95.61	926,373,813	98.20	970,373,950	99.31	TOTAL DES DEPENSES
E M P L O Y E E S							E M P L O Y E S
PART TIME EMPLOYEES	6,411		8,923		7,269		EMPLOYES A TEMPS PARTIEL
FULL TIME EMPLOYEES	11,588		17,108		14,048		EMPLOYES A PLEIN TEMPS
WORKING PARTNERS	26		6		5		PROPRIETAIRES ACTIFS
C L A S S O F C U S T O M E R							C A T E G O R I E S D E C L I E N T S
INDIVIDUALS	58.43		57.64		55.00		MENAGES OU PARTICULIERS
BUSINESSES	26.52		28.38		28.11		COMMERCANTS
GOVERNMENTS	5.16		4.04		5.15		GOUVERNEMENTS
INSTITUTIONS	0.02		3.35		3.49		INSTITUTIONS
FOREIGN CUSTOMERS	9.87		6.58		8.25		CONSOMMATEURS ETRANGERS
NUMBER OF RECORDS NOMBRES DES REPONDANTS		397		407		417	

APPENDIX II

HOTEL / MOTEL
ROOM TAX
DATA

B.C. Tourism Room Revenues Annual 1988

Accommodation Type by Development Region

Accommodation Type	Vancouver Island/Coast			Lower Mainland/Southwest			Okanagan		
	($,000) Room Sales	Vendor Count	Rooms	($,000) Room Sales	Vendor Count	Rooms	($,000) Room Sales	Vendor Count	Rooms
ADVENTURE: FRESH WATER	***	2	30	***	5	47	$1,199.0	47	433
ADVENTURE: SALT WATER	***	47	851	***	6	80	$0.0	0	0
PRIVATE CAMPGROUNDS	$4,433.5	21	208	$146.7	7	40	$710.1	42	357
HOTELS: 250 ROOMS OR MORE	***	1	482	***	18	7251	$0.0	0	0
HOTELS: 151 TO 249 ROOMS	$12,419.4	5	918	***	20	3727	***	4	697
HOTELS: 76 TO 150 ROOMS	$29,261.7	35	3310	$49,444.3	45	4608	$20,306.8	16	1684
HOTELS 75 ROOMS OR LESS	$21,667.4	88	3101	$32,095.1	99	3789	$16,548.0	72	2799
HOTELS NOT CONFORMING	***	14	417	$5,120.0	53	3250	***	9	191
MOTELS	$24,522.4	132	3438	$22,489.5	116	3162	$31,148.8	260	6275
VACATION RENTALS	$9,460.0	104	1381	$5,825.5	30	1057	$7,471.7	69	1363
MISCELLANEOUS	$2,945.3	34	1464	***	26	828	***	12	248
TOTALS	$120,100	483	15600	$308,969	425	27839	$85,480	531	14047

Accommodation Type	Kootenay			Cariboo			North Coast		
	($,000) Room Sales	Vendor Count	Rooms	($,000) Room Sales	Vendor Count	Rooms	($,000) Room Sales	Vendor Count	Rooms
ADVENTURE: FRESH WATER	***	4	32	***	42	366	$0.0	0	0
ADVENTURE: SALT WATER	$0.0	0	0	***	2	14	$0.0	0	0
PRIVATE CAMPGROUNDS	$603.5	15	164	$183.8	11	74	***	2	14
HOTELS: 250 ROOMS OR MORE	***	1	355	$0.0	0	0	$0.0	0	0
HOTELS: 151 TO 249 ROOMS	$0.0	0	0	***	2	306	$0.0	0	0
HOTELS: 76 TO 150 ROOMS	***	2	211	$5,519.2	7	675	***	5	481
HOTELS 75 ROOMS OR LESS	$8,152.8	41	1475	$7,134.3	28	1153	$4,998.5	21	895
HOTELS NOT CONFORMING	$111.9	20	253	***	5	100	***	3	59
MOTELS	$8,925.5	105	1787	$7,319.1	61	1452	$2,705.0	23	449
VACATION RENTALS	$5,467.7	35	747	$348.1	31	302	$322.0	10	90
MISCELLANEOUS	$274.1	10	131	$497.4	14	156	$584.3	4	122
TOTALS	$28,068	233	5155	$23,860	203	4598	$11,933	68	2110

Accommodation Type	Nechako			Northeast			B.C. Totals		
	($,000) Room Sales	Vendor Count	Rooms	($,000) Room Sales	Vendor Count	Rooms	($,000) Room Sales	Vendor Count	Rooms
ADVENTURE: FRESH WATER	$264.7	17	108	***	3	20	$2,504	120	1036
ADVENTURE: SALT WATER	***	1	20	***	1	8	$5,770	57	973
PRIVATE CAMPGROUNDS	***	10	85	***	4	42	$6,431	112	984
HOTELS: 250 ROOMS OR MORE	$0.0	0	0	$0.0	0	0	$156,281	20	8088
HOTELS: 151 TO 249 ROOMS	$0.0	0	0	$0.0	0	0	$65,768	31	5648
HOTELS: 76 TO 150 ROOMS	***	1	100	$3,018.7	6	626	$113,351	117	11695
HOTELS 75 ROOMS OR LESS	$1,289.7	12	373	$2,268.9	12	589	$94,155	373	14174
HOTELS NOT CONFORMING	***	1	12	***	4	162	$6,954	109	4444
MOTELS	$2,611.2	22	537	$3,244.1	34	961	$102,966	753	18061
VACATION RENTALS	$254.9	16	156	$340.7	11	140	$29,491	306	5236
MISCELLANEOUS	$110.6	4	57	***	5	279	$9,368	109	3285
TOTALS	$5,356	84	1448	$9,271	80	2827	$593,039	2107	73624

Prepared for:	Ministry of Development, Trade, and Tourism, Research and Information Management Branch.
Source:	Ministry of Finance, Consumer Taxation Branch. Compiled by Planning and Statistics Division.

APPENDIX III

SURVEY QUESTIONNAIRES

TOURISM ECONOMIC SURVEY

PACIFIC
ANALYTICS
INC.

#419 - 1207 Douglas Street
Victoria, B. C., Canada V8W 2E7
Telephone: (604) 386-2616
Fax: (604) 386-5306

Name of Firm ____________________

Address of Establishment ____________________

____________________ Postal Code __________

Telephone Number ______________ Fiscal Year | M | Y | to | M | Y |

Form of Organization: ☐ Incorporated ☐ Unincorporated

Nature or Type of Business (eg. hotel, golf course) ____________________

Operating Year: ☐ Full Year Continuous ☐ Seasonal

The information requested below will remain CONFIDENTIAL, and is vital in determining the overall importance of the Tourism Industry to your region and the province. PLEASE ESTIMATE REASONABLE VALUES IF PRECISE INFORMATION IS NOT AVAILABLE.

Please return completed questionnaire, in the pre-addressed envelope, to PACIFIC ANALYTICS INC. Contact Jim Johnson at (604) 386-2616, collect, if there are questions.

1. REVENUES

Please report revenues for your fiscal year ending no later than April 30, 1989. Exclude taxes collected by you and the sales of all concessionaires.

	Canadian Dollars (Omit Cents)
a. Accommodation Revenue (Total)	
Fixed Roof	
Tent/Trailer/RV Campsite	
Other (Please specify)	
b. Service Revenue	
Green Fees	
Lift Tickets	
Professional Fees (eg. lessons, guiding) (If offered as a package, enter estimate of accommodation & food portions under categories 1a, 1c, & 1d)	
Other (eg. admissions - please specify)	
c. Sales of Food & Non-Alcoholic Beverages	
In Licensed Restaurants	
In Pub/Tavern	
Catering (includes outdoor/enroute meals)	
In Non-Licensed/Takeout/Vending	
d. Sales of Alcoholic Beverages	
Beer/Cider	
Wine	
Liquor/Liqueurs	
Offsales	

	Canadian Dollars (Omit Cents)
e. Sales of Merchandise	
Recreational/Sports Equipment	
Gasoline/Oil/Parts	
Other (also see Repair Revenue)	
f. Repair Revenue (List labour charges only; put cost of materials used under Sales of Merchandise - Other)	
g. Rental/Lease Revenue	
Recreational/Sports Equipment	
Banquet Room/Hall Rental	
Concession/Store Rental	
Moorage Charges	
Other (please specify)	
h. Other Operating Revenue (Includes telephone, parking, laundry services, commissions, gratuities, etc. Please specify if possible.)	
i. Non-Operating Revenue (Please exclude dividends & capital gains)	
j. Total Revenue Sum of 1a to 1i above	

01/1990 SCI

2. NON WAGE EXPENSES

Please report the following expenses incurred during your reporting period. Do NOT include capital expenditures.

	Canadian Dollars (Omit Cents)
a. Cost of Sales (these relate to 1c, 1d & 1e under Revenues) (Total)	
Food & Non-Alcoholic Beverages	
Total Alcohol	
Beer/Cider	
Wine	
Liquor/Liqueurs	
Total Merchandise	
Recreation/Sports Equipment	
Gasoline/Oil/Parts	
Other	
Other (eg. linen, tableware, etc.)	
Room & Board for Employees	
b. Rental/Lease Costs	
Land/Buildings	
Motor Vehicles	
Office/Computer Equipment	
Other Machinery	
c. Repairs & Maintenance (EXCLUDE wages & salaries paid to own employees - please specify major items).	
d. Energy & Water	
Electricity	
Natural Gas	
Other Fuels	
Water	
e. Communications	
Telephone	
Postage, etc.	

	Canadian Dollars (Omit Cents)
f. Insurance	
g. Legal, Accounting, Auditing & Consulting Fees	
h. Advertising & Promotion (EXCLUDE wages & salaries of own employees)	
Credit Card Charges	
Travel Agency/Booking Commissions	
Other (please specify)	
i. Travel & Entertainment	
j. Office & Stationery Supplies (Include computer software)	
k. Royalties & Franchise Fees	
l. Depreciation	
m. Interest Expense	
n. Taxes, Permits & Licenses (EXCLUDE income taxes)	
Provincial Social Services Tax	
Provincial Hotel Tax	
Local Property Tax	
Business Licenses & Permits	
Other (eg. telephone tax, movie tax)	
o. Other Expenses (eg. transportation costs) Please specify	
p. Total Expenses Sum of 2a to 2o above	

3. WAGES, SALARIES AND BENEFITS

	Canadian Dollars (Omit Cents)
a. **Salaries, Wages, Bonuses & Commissions Paid to Working Owners & Employees (includes vacation pay)** .... (Total)	
Directly related to:	
Accommodation Revenue	
Food & Beverage Revenue	
Service/Rental/Retail revenue	
General Administration (include repair & maintenance)	
b. **Benefits** (Include employer portion of UIC, CPP, WCB, etc.)	

4. CAPITAL EXPENDITURES

	Canadian Dollars (Omit Cents)
a. **New Construction** .... (Total)	
Building	
Machinery & Equipment	
b. **Additions & Alterations** (Do not include repairs listed in 2c)	
c. **Wages & Salaries Paid to OWN EMPLOYEES for Construction Work**	

5. CLIENT BASE

Percentage of Total Revenue (1j) derived directly from:

	Percentage
a. **Locals**	
b. **Non Locals**	
Business	
Government/Institutions	
Pleasure	
B.C. Tourists	
Other Canadian Tourists	
Non Canadian Tourists	

6. EMPLOYMENT

	Number of FULL-TIME Employees (Include working partners & family)	Number of PART-TIME Employees (Include working partners & family)
January 1		
April 1		
July 1		
October 1		

The information you have provided will be treated in strict confidence and will be used only for statistical purposes within the context of this survey. Any information or data released outside the offices of PACIFIC ANALYTICS will be aggregated with other establishment data, and under no circumstances will this release divulge your firm's information, in part or in whole.

This is an innovative project that finally will put the Tourism Industry on an equal footing with the other major industries in B.C. We thank you for your support in this project.

James Johnson
Managing Principal

TOURISM ECONOMIC SURVEY

(PRIMARY HOTEL ONLY)

PACIFIC
ANALYTICS
INC.

#419 - 1207 Douglas Street
Victoria, B. C., Canada V8W 2E7
Telephone: (604) 386-2616
Fax: (604) 386-5306

Name of Firm ______________________________

Address of Establishment ______________________________

______________________________ Postal Code __________

Telephone Number ____________________ Fiscal Year | M | Y | to | M | Y |

Form of Organization: ☐ Incorporated ☐ Strata Title

The following is an IDEAL request. If you are able to provide the information at this level of detail, it would greatly enhance the accuracy of this project. Indeed, because our accounting needs differ from normal standards, we would most prefer access to your unaudited financial statements. Naturally, all information provided to us will be held in the strictest of confidence, and under no circumstances will any of your data be distributed outside of the Pacific Analytics' Office. We, at PACIFIC ANALYTICS understand, however, that some of the data may not be so easily retrieved from your system, or that you may prefer that some information not be released. We do thank you, however, for all your cooperation.

Please return completed questionnaire, in the pre-addressed envelope, to PACIFIC ANALYTICS INC. Contact Jim Johnson at (604) 386-2616, collect, if there are questions.

1. ROOMS

Please report revenues and expenses for your fiscal year ending no later than April 30, 1989. Exclude taxes collected by you and the sales of all concessionaires.

	Canadian Dollars (Omit Cents)
A. Revenues (Total)	
(1) Type of Client	
a. Transient	
b. Corporate	
c. Government	
d. Convention	
e. Tours/Packages	
f. Permanent	
g. Allowances/Returns	
(2) Origin of Client	
a. B.C. (Percentage)	
b. Other Canada	
c. U.S.	
d. Japan	
e. Europe	
f. Other World	
	100%

	Canadian Dollars (Omit Cents)
B. Expenses (Total)	
(1) Employment (Number of FTE's)	
(2) Wages & Salaries	
(3) Benefits	
(4) Employee Meals	
(5) Other Expenses	
a. Credit Card Charges	
b. Travel Agent Commissions	
c. Laundry	
d. Linen	
e. Guest Supplies	
f. Cleaning Supplies	
g. Cable TV	
h. Other (please specify major items)	

2. FOOD AND BEVERAGE

	Canadian Dollars (Omit Cents)
A. Licensed Restaurants	
(1) Revenues (Total)	
a. Food Sales	
b. Beverage Sales	
Liquor	
Beer	
Wine	
Minerals	
(2) Expenses (Total)	
a. Employment (Number of FTE's)	
b. Wages & Salaries	
c. Benefits	
d. Employee Meals	
e. Cost of Sales	
Food Sales	
Beverage Sales	
Liquor	
Beer	
Wine	
Minerals	
f. Other Expenses	
Linen & Paper Supplies	
Cleaning Supplies	
Other	
B. Lounges/Taverns	
(1) Revenues (Total)	
a. Food Sales	
b. Beverage Sales	
Liquor	
Beer	
Wine	
Minerals	
Offsales	
(2) Expenses (Total)	
a. Employment (Number of FTE's)	
b. Wages & Salaries	
c. Benefits	
d. Employee Meals	

	Canadian Dollars (Omit Cents)
e. Cost of Sales	
Food Sales	
Beverage Sales	
Liquor	
Beer	
Wine	
Minerals	
Offsales	
f. Other Expenses	
Linen & Paper Supplies	
Cleaning Supplies	
Other	
C. Catering/Minibars/Room Service	
(1) Revenues (Total)	
a. Food Sales	
b. Beverage Sales	
Liquor	
Beer	
Wine	
Minerals	
(2) Expenses (Total)	
a. Employment (Number of FTE's)	
b. Wages & Salaries	
c. Benefits	
d. Employee Meals	
e. Cost of Sales	
Food Sales	
Beverage Sales	
Liquor	
Beer	
Wine	
Minerals	
f. Other Expenses	
Linen & Paper Supplies	
Cleaning Supplies	
Other	

3. OTHER MINOR DEPARTMENTS

	Canadian Dollars (Omit Cents)
A. Telephone	
(1) Revenues ....(Total)	
a. Local Calls	
b. Long Distance Calls	
(2) Expenses ....(Total)	
a. Employment (Number of FTE's)	
b. Wages & Salaries	
c. Benefits	
d. Cost of Long Distance Calls	
e. Other Expenses	
B. Other	
(1) Revenues ....(Total)	
a. Merchandise Sales	
b. Rental	
c. Laundry & Valet	
d. Health Club	
e. Miscellaneous Income	
Parking	
Movie Commissions	
Other (please specify if possible) ...	
(2) Expenses ....(Total)	
a. Employment (Number of FTE's)	
b. Wages & Salaries	
c. Benefits	
d. Cost of Merchandise	
e. Other Expenses	

4. ADMINISTRATION

	Canadian Dollars (Omit Cents)
A. General Administration ....(Total)	
(1) Employment (Number of FTE's)	
(2) Wages & Salaries	
(3) Benefits	
(4) Other Expenses (EXCLUDE interest expense, depreciation)	
B. Marketing/Advertising/Promotion ....(Total)	
(1) Employment (Number of FTE's)	
(2) Wages & Salaries	
(3) Benefits	
(4) Other Expenses	
C. Repair & Maintenance....................(Total)	
(1) Employment (Number of FTE's)	
(2) Wages & Salaries	
(3) Benefits	
(4) Other Expenses	
D. Energy/Water ....(Total)	
(1) Electricity	
(2) Natural Gas/Propane	
(3) Other Fuels	
(4) Water	
E. Taxes, Permits & Licenses (EXCLUDE income taxes) ....(Total)	
(1) Provincial Social Services Tax	
(2) Provincial Hotel Tax	
(3) Local Property Tax	
(4) Business Licenses & Permits	
(5) Other (eg. telephone tax, movie tax)	

5. CAPITAL EXPENDITURES

Canadian Dollars (Omit Cents)

A. New Construction .... (Total)

(1) Building ....

(2) Machinery & Equipment ....

B. Additions & Alterations

(Do not include repairs listed in 4C) .... (Total)

C. Wages & Salaries Paid to OWN EMPLOYEES for Construction Work .... (Total)

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James Johnson
Managing Principal

APPENDIX IV

STATISTICS CANADA INPUT-OUTPUT COMMODITY AND INDUSTRY AGGREGATION PARAMETERS

AGGREGATION PARAMETERS (COMMODITIES)

	COMMODITY TITLE	L	M	S
00100	CATTLE AND CALVES	1	2	2
00200	SHEEP AND LAMBS	2	2	2
00300	HOGS	3	2	2
00400	POULTRY	4	2	2
00500	OTHER LIVE ANIMALS	5	2	2
00600		0	0	0
00700	WHEAT,UNMILLED	7	1	1
00800	BARLEY,OATS,RYE,CORN,GRAIN,NES	8	1	1
00900	MILK,WHOLE,FLUID,UNPROCESSED	9	3	2
01000	EGGS IN THE SHELL	10	3	2
01100	HONEY AND BEESWAX	11	3	2
01200	NUTS,EDIBLE,NOT SHELLED	12	3	2
01300	FRUITS,FRESH, EX.TROPICAL	13	3	2
01400	VEGETABLES,FRESH	14	3	2
01500	HAY,FORAGE,AND STRAW	15	3	2
01600	SEEDS EX. OIL AND SEED GRADES	16	3	2
01700	NURSERY STOCK & RELATED MAT.	17	3	2
01800	OIL SEEDS,NUTS AND KERNELS	18	3	2
01900	HOPS INC. LUPULIN	19	3	2
02000	TOBACCO,RAW	20	3	2
02100	MINK SKINS,RANCH UNDRESSED	21	3	2
02200	WOOL IN GREASE	22	3	2
02300	SERV.INCIDENTAL TO AGR.&FORESTRY	23	3	2
02400	LOGS AND BOLTS	24	4	3
02500	POLES,PIT PROPS FENCE-POSTS ETC	25	4	3
02600	PULPWOOD	26	4	3
02700	OTHER CRUDE WOOD MATERIALS	27	4	3
02800	CUSTOM FORESTRY	28	4	3
02900	FISH LANDINGS	29	5	4
03000	HUNTING & TRAPPING PRODUCTS	30	6	4
03100		0	0	9
03200	GOLD & ALLOYS IN PRIMARY FORM	32	8	5
03300	RADIO-ACTIVE ORES&CONCENTRATES	33	8	5
03400	IRON ORES & CONCENTRATES	34	7	5
03500	BAUXITE + ALUMINA	35	8	5
03600	METAL ORES + CONCENTRATES N.E.S.	36	8	5
03700	COAL	37	9	6
03800	CRUDE MINERAL OILS	38	10	6
03900	NATURAL GAS	39	11	6
04000		0	0	0
04100	SULPHUR,CRUDE & REFINED	41	12	7
04200	ASBESTOS,UNMFG.,CRUDE& FIBROUS	42	12	7
04300	GYPSUM	43	12	7
04400	SALT	44	12	7
04500	PEATMOSS	45	12	7
04600	CLAY&OTHER CRUDE REFRACTORY MAT	46	12	7
04700	NATURAL ABRASIVES&INDUST.DIAMOND	47	12	7
04800	CRUDE MINERAL NES	48	12	7
04900	SAND AND GRAVEL	49	12	7
05000	STONE,CRUDE	50	12	7
05100	SERVICES INCIDENTAL TO MINING	51	13	8
05200	BEEF,VEAL,MUTT&PORK,FRESH&FROZEN	52	14	9
05300	HORSE MEAT FRESH,CHILLED,FROZEN	53	14	9
05400	MEAT,CURED	54	14	9
05500	MEAT PREP. COOKED NOT CANNED	55	14	9
05600	MEAT PREP. CANNED	56	14	9
05700	ANIMAL OILS & FATS & LARD	57	14	9
05800	MARGERINE,SHORTENING&LIKE PROD	58	14	9
05900	SAUSAGE CASINGS,NATURAL&SYNTH.	59	14	9
06000	PRIMARY TANKAGE	60	14	9
06100	FEEDS OF ANIMAL ORIGIN NES	61	14	9
06200	HIDES AND SKINS,RAW,NES	62	14	9
06300	ANIMAL MAT.FOR DRUGS & PERFUME	63	14	9
06400	CUSTOM WORK MEAT & FOOD	64	14	9
06500	POULTRY,FRESH,CHILLED,FROZEN	65	14	9
06600	POULTRY,CANNED	66	14	9
06700	MILK,WHOLE,FLUID,PROCESSED	67	15	9
06800	CREAM,FRESH	68	15	9
06900	BUTTER	69	15	9
07000	CHEESE,CHEDDAR & PROCESSED	70	15	9
07100	MILK EVAPORATED	71	15	9
07200	ICE CREAM	72	15	9
07300	OTHER DAIRY PRODUCTS	73	15	9
07400	MUSTARD MAYONNAISE	74	15	9
07500	FISH PRODUCTS	75	16	9
07600	FRUIT,BERRIES,DRIED,CRYSTALIZED	76	17	10
07700	FRUITS & PREPARATIONS CANNED	77	17	10
07800	VEGET.FROZEN,DRIED & PRESERVED	78	17	10
07900	VEGETABLES&PREPARATIONS CANNED	79	17	10
08000	SOUPS CANNED	80	17	10
08100	INFANT&JUNIOR FOODS,CANNED	81	17	10
08200	PICKLES,RELISHES,OTHER SAUCES	82	17	10
08300	VINEGAR	83	17	10
08400	OTHER FOOD PREPARATIONS	84	17	10
08500	PRIMARY OR CONCENTRATED FEEDS	85	18	10
08600	FEED FOR COMMERCIAL LIVESTOCK	86	18	10
08700	FEEDS, GRAIN ORIGIN, N.E.S.	87	18	10
08800	FEEDS OF VEGETABLE ORIGIN NES	88	18	10
08900	PET FEEDS	89	18	10
09000	WHEAT FLOUR	90	19	10
09100	MEAL&FLOUR OF OTHER CEREALS&VEG	91	19	10
09200	BREAKFAST CEREAL PRODUCTS	92	20	10
09300	BISCUITS	93	20	10
09400	BREAD & ROLLS	94	20	10
09500	OTHER BAKERY PRODUCTS	95	20	10
09600	COCOA & CHOCOLATE	96	22	10
09700	NUTS,KERNELS & SEEDS PREPARED	97	22	10
09800	CHOCOLATE CONFECTIONERY	98	22	10
09900	OTHER CONFECTIONERY	99	22	10
10000	BEET PULP	100	18	10

AGGREGATION PARAMETERS (COMMODITIES)

	COMMODITY TITLE	L	M	S
10100	SUGAR	101	21	10
10200	MOLASSES.SUGAR REFINERY PROD.	102	22	10
10300	OILSEED.MEAL & CAKE	103	18	10
10400	VEG. OILS & FATS. CRUDE	104	22	10
10500	NITROGEN FUNCTION COMPOUNDS NES	105	67	27
10600	MALT.MALT FLOUR&WHEAT STARCH	106	22	10
10700	MAPLE SUGAR&SYRUP	107	22	10
10800	PREPARED CAKE & SIMILAR MIXES	108	22	10
10900	SOUPS.DRIED&SOUP MIXES&BASES	109	22	10
11000	COFFEE.ROASTED.GROUND.PREPARED	110	22	10
11100	TEA	111	22	10
11200	POTATO CHIPS&SIMILAR PRODUCTS	112	22	10
11300	MISC.FOOD NES	113	22	10
11400	SOFTDRINK CONCENTRATES&SYRUPS	114	23	11
11500	CARBONATED BEV..SOFT DRINKS	115	23	11
11600	ALCOHOLIC BEVERAGES DISTILLED	116	24	11
11700	ALCOHOL. NATURAL. ETHYL	117	64	27
11800	BREWERS'&DISTILLERS'GRAINS	118	18	10
11900	ALE BEER.STOUT & PORTER	119	24	11
12000	WINES	120	24	11
12100	TOBACCO PROCESSED.UNMANUFACT.	121	25	12
12200	CIGARETTES	122	26	12
12300	TOBACCO MFG EX.CIGARETTES	123	26	12
12400	FOOTWEAR.RUBBER AND PLASTIC	124	28	13
12500	TIRES & TUBES.PASSENGER CARS	125	27	13
12600	TIRES & TUBES.TRUCKS & BUSES	126	27	13
12700	TIRES & TUBES.N.E.S.	127	27	13
12800	TIRES.RETREADING	128	27	13
12900	RECLAIMED RUBBER	129	28	13
13000	RUBBER BELTS & COATED FABRICS	130	28	13
13100	RUBBER SHEETING SHOE STOCK ETC	131	28	13
13200	HOSE & TUBING.MAINLY RUBBER	132	28	13
13300	RUBBER WASTE & SCRAP	133	28	13
13400	RUBBER END PRODUCTS NES	134	28	13
13500	PLASTIC PIPE FITTINGS & SHEET	135	29	13
13600	PLASTIC CONTAINERS&BOTTLE CAPS	136	29	13
13700	PREFAB. BLDGS&STRUCTURES NES	137	29	13
13800	PLASTIC HOSE.PAILS&END PROD.NES	138	29	13
13900	LEATHER	139	30	13
14000	FOOTWEAR EX.RUBBER & PLASTIC	140	30	13
14100	LEATHER GLOVES&MITTENS EX SPORT	141	30	13
14200	LEATHER BELTING.SHOE STOCK	142	30	13
14300	LUGGAGE	143	30	13
14400	LEATHER HANDBAGS.WALLETS ETC.	144	30	13
14500	YARN. COTTON	145	31	14
14600	YARNS MIX&BLENDED&COTTON WASTE	146	31	14
14700	FABRICS. BROAD WOVEN OF COTTON	147	32	14
14800	TIRE CORD & TIRE FABRICS	148	32	14
14900	NETS & NETTING	149	33	14
15000	BLANKETS.BEDSHEETS.TOWELS&CLOTHS	150	33	14
15100	YARN OF WOOL AND HAIR	151	31	14
15200	FABRICS.BROADWOVEN.WOOL.HAIR&MIX	152	32	14
15300	PAPERMAKERS' FELTS	153	33	14
15400	MAN MADE FIBRES	154	31	14
15500	POLYAMIDE RESINS (NYLON)	155	31	14
15600	YARNS. SILK. FIBREGLASS	156	31	14
15700	TIRE YARNS	157	31	14
15800	FABRIC. WOVEN. TEXTILE FIBRES	158	32	14
15900	FABRICS.BROAD WOVEN.MIX&BLENDS	159	32	14
16000	RAGS&WASTE.COTTON&TEXTILE MAT.	160	33	14
16100	WOOL&FINE ANIMAL HAIR.SPINNING	161	31	14
16200	THREAD.OF COTTON FIBRES	162	33	14
16300	THREAD. OF MAN-MADE FIBRES	163	33	14
16400	YARN&THREAD.OTHER VEG. FIBRES	164	31	14
16500	BALER AND BINDER TWINE	165	33	14
16600	OTHER CORDAGE. TWINE & ROPE	166	33	14
16700	NARROW FABRICS	167	32	14
16800	LACE FABRICS.BOBBINET & NET	168	32	14
16900	FELT. CARPET CUSHION	169	33	14
17000	CARPETING&FABRIC RUGS.MATS.ETC.	170	33	14
17100	TEXTILE DYEING & FINISHING SER.	171	33	14
17200	AWNINGS. OF CLOTH & PLASTIC	172	33	14
17300	TENTS.HAMMOCKS.SLEEP BAGS&SAILS	173	33	14
17400	TARPAULINS & OTHER COVERS	174	33	14
17500	TEXTILE CONTAINERS	175	33	14
17600	VEGETABLE TEXTILE FIBRES NES	176	33	14
17700	MISC.TEXTILE FAB.MAT.INC. RAGS	177	33	14
17800	HOUSEHOLD TEXTILES. NES	178	33	14
17900	LACES AND TEXTILE PROD. N.E.S.	179	33	14
18000	HOSIERY	180	34	15
18100	FABRICS.KNITTED&NETTED.ELASTIC	181	32	14
18200	FABRICS. KNITTED. NES	182	32	14
18300	KNITTED WEAR	183	34	15
18400	CLOTHING	184	35	15
18500	APPAREL ACCESSORIES&OTHER MISC.	185	35	15
18600	FURS. DRESSED	186	35	15
18700	FUR PLATES. MATS AND LININGS	187	35	15
18800	FUR APPAREL	188	35	15
18900	CUSTOM TAILORING	189	35	15
19000	PULPWOOD CHIPS	190	38	16
19100	LUMBER & TIMBER	191	36	16
19200	RAILWAY TIES	192	38	16
19300	WOOD WASTE	193	38	16
19400	CUSTOM WOOD WORKING & MILLWORK	194	38	16
19500	VENEER AND PLYWOOD	195	37	16
19600	MILLWORK (WOODWORK)	196	38	16
19700	WOOD FABRICATED MAT.FOR STRUCT.	197	38	16
19800	PREFAB. BLDGS.WOOD	198	38	16
19900	CONTAINERS.CLOSURES&WOOD PALLETS	199	38	16
20000	CASKETS.COFFINS&OTHER MORT.GOODS	200	38	16

AGGREGATION PARAMETERS (COMMODITIES)

	COMMODITY TITLE	L	M	S
20100	MISC WOOD	201	38	16
20200	BARRELS & KEGS OF WOOD	202	38	16
20300	WOOD END PRODUCTS,NES	203	38	16
20400	HOUSEHOLD FURN.INCL.CAMP&LAWN	204	39	17
20500	OFFICE FURN&VISIBLE RECORD EQUIP	205	39	17
20600	SPECIAL PURPOSE FURNITURE	206	39	17
20700	MISC. FURNITURE AND FIXTURES	207	39	17
20800	PORTABLE LAMPS RESIDENTIAL TYPE	208	39	17
20900	PULP	209	40	18
21000	NEWSPRINT PAPER	210	41	18
21100	OTHER PAPER FOR PRINTING	211	41	18
21200	FINE PAPER	212	41	18
21300	TISSUE & SANITARY PAPER	213	41	18
21400	WRAPPING PAPER	214	41	18
21500	PAPER BOARD	215	41	18
21600	BLDG.PAPER	216	41	18
21700	TOWELS, NAPKINS & TOILET PAPER	217	42	18
21800	VANILLIN	218	42	18
21900	MISC.IND.PAPER MAT.BY PROD&WASTE	219	42	18
22000	TILES,VINYL-ASBESTOS	220	42	18
22100	PAPER CARTONS,BAGS,CANS&BOTTLES	221	42	18
22200	CONVERTED PAPER,GUM,WAX OR PRINT	222	42	18
22300	CONVERTED ALUMINUM FOIL	223	42	18
22400	FACIAL TISSUES,&SANITARY NAPKINS	224	42	18
22500	PAPER CONTAINERS,NES	225	42	18
22600	OFFICE AND STATIONERY SUPPLIES	226	42	18
22700	PAPER END PRODUCTS	227	42	18
22800	NEWSPAPERS,MAGAZINES&PERIODICALS	228	43	19
22900	BOOKS,PAMPHLETS,MAPS&PICTURES	229	43	19
23000	BANKNOTES,BONDS,DRAFTS ETC	230	43	19
23100	OTHER PRINTED MATTER	231	43	19
23200	ADVERTISING,PRINT MEDIA	232	44	19
23300	SPECIALIZED PUBLISHING SERVICE	233	43	19
23400	PRINTING PLATES,SET TYPE ETC.	234	43	19
23500	FERRO-ALLOYS	235	45	20
23600	IRON, STEEL INGOTS	236	45	20
23700	STEEL BLOOMS,BILLETS & SLABS	237	45	20
23800	STEEL CASTINGS	238	45	20
23900	STEEL BARS AND RODS	239	45	20
24000	STEEL PLATES, NOT FABRICATED	240	45	20
24100	CARBON STEEL SHEETS NOT COATED	241	45	20
24200	TINPLATE	242	45	20
24300	GALVANIZED STEEL SHEET & STRIP	243	45	20
24400	RAILS&RLY TRACK MATERIALS,STEEL	244	45	20
24500	COAL TAR	245	63	26
24600	NAT.&SYN.GRAPHITE&CARBON PROD.	246	49	20
24700	MECHANICAL STEEL TUBING	247	45	20
24800	OIL COUNTRY GOODS	248	45	20
24900	LINE PIPE,TRANS.NAT.GAS & OIL	249	45	20
25000	STEEL PIPES & TUBES NES	250	45	20
25100	GRINDING BALLS,INGOT MOULDS ETC	251	45	20
25200	CAST&WROUGHT IRON PIPE&FITTINGS	252	45	20
25300	NICKEL IN PRIMARY FORMS	253	48	20
25400	COPPER&COPPER ALLOYS,PRIME FORMS	254	47	20
25500	LEAD,PRIMARY FORMS	255	49	20
25600	ZINC&ZINC ALLOYS PRIMARY FORMS	256	49	20
25700	ALUMINUM&ALUMINUM ALLOYS PRIME	257	46	20
25800	TIN&TIN ALLOYS PRIMARY FORMS	258	49	20
25900	PRECIOUS METAL&ALLOYS PRIME.FORM	259	49	20
26000	OTH.NON FERROUS BASE METALS	260	49	20
26100	ALUMINUM FLUORIDES&SODIUM ALUM.	261	49	20
26200	INORGANIC BASES&MET.OXIDES,NES	262	49	20
26300	SCRAP&WASTE MATERIALS NES	263	49	20
26400	ALUMINUM&ALUMINUM ALLOYS, CAST	264	46	20
26500	COPPER PROD.CAST,ROLLED&EXTRUDED	265	47	20
26600	COPPER ALLOY PROD.CAST,ROLL,EXTR	266	47	20
26700	LEAD&LEAD ALLOY PROD.CAST,R&E	267	49	20
26800	NICKEL&NICKEL ALLOY FAB.MATERIAL	268	48	20
26900	TIN&TIN ALLOY FAB. MATERIALS	269	49	20
27000	ZINC DIE CASTING&OTH.ZINC MAT.	270	49	20
27100	SOLDERS INC.BLOCK,RODS,WIRE,ETC.	271	49	20
27200	PLATES, STEEL, FABRICATED	272	50	21
27300	TANKS	273	50	21
27400	POWER BOILERS	274	50	21
27500	BOILERS, MARINE TYPE	275	50	21
27600	BEAMS AND OTHER STRUCT. STEEL	276	51	21
27700	SCAFFOLDING EQUIP., DEMOUNTABLE	277	51	21
27800	PREFAB.BLDGS&STRUCT.,MAINLY MET.	278	51	21
27900	METAL PRODUCTS NES	279	51	21
28000	STEEL SHEET&STRIP COATED OR FAB.	280	52	21
28100	CULVERT PIPE, CORRUGATED METAL	281	52	21
28200	METAL BASIC PROD.&RANGE BOILERS	282	52	21
28300	METAL PIPES,FITTINGS & SIDINGS	283	52	21
28400	METAL AWNINGS,ASH CANS,PAILS ETC	284	52	21
28500	KITCHEN UTENSILS	285	52	21
28600	CONTAINERS&BOTTLE CAPS OF METAL	286	52	21
28700	WIRE & WIRE ROPE, OF STEEL	287	52	21
28800	WIRE FENCING,SCREENING&NETTING	288	52	21
28900	CHAIN,EX.AUTO TIRE&POWER TRANS.	289	52	21
29000	RODS,WIRE&ELECTRODES,WELDING	290	52	21
29100	SPRINGS FOR UPHOLSTERY&MISC VEH.	291	52	21
29200	BOLTS,NUTS,SCREWS,WASHERS ETC.	292	52	21
29300	BUILDERS' HARDWARE	293	52	21
29400	FITTINGS,FURN.CABINETS&CASKETS	294	52	21
29500	BASIC HARDWARE,NES	295	52	21
29600	CUTTING&FORMING TOOLS	296	52	21
29700	MEASURING,EDGING,MECHANIC'S TOOL	297	52	21
29800	SCISSORS,RAZOR BLADES,IND.CUTLER	298	52	21
29900	DOMESTIC EQUIPMENT, NES	299	68	24
30000	HEATING EQ.HOT WATER&STEAM ETC.	300	50	21

AGGREGATION PARAMETERS (COMMODITIES)

	COMMODITY TITLE	L	M	S
30100	HEATING EQ.WARM AIR EX.PIPES&ETC	301	52	21
30200	UNIT&WATER TANK HEATERS NON-ELEC	302	52	21
30300	FUEL BURNING EQUIPMENT	303	52	21
30400	COM.APPLIANCES,COOK&WARMING FOOD	304	52	21
30500	CUSTOM METAL WORKING	305	52	21
30600	FORGINGS OF CARBON&ALLOY STEEL	306	52	21
30700	VALVES	307	52	21
30800	PIPE FITTINGS,NOT IRON & STEEL	308	52	21
30900	GAS METERS AND WATER METERS	309	52	21
31000	FIRE FIGHT&TRAFFIC CONTROL EQUIP	310	52	21
31100	TAXI&PARK METERS,BLOCKS&LADDERS	311	52	21
31200	FIREARMS & MILITARY HARDWARE	312	52	21
31300	COLLAPSIBLE TUBES,METAL	313	52	21
31400	TRACTORS, FARM & GARDEN TYPE	314	53	22
31500	OTHER AGRICULTURAL MACHINERY	315	53	22
31600	MECHANICAL POWER TRANS.EQUIP.	316	54	22
31700	PUMPS,COMPRESSORS&BLOWERS ETC	317	54	22
31800	CONVEYORS,ESCAL.ELEV&HOIST MACH	318	54	22
31900	IND.TRUCKS,TRACTORS,TRAILERS ETC	319	54	22
32000	FANS,AIR CIRCULATORS&AIR UNITS	320	54	22
32100	PKG MACH,LUB EQ&OTH MISC MACH.	321	54	22
32200	INDUSTRIAL FURNACES,KILNS&OVENS	322	54	22
32300	MACH.IND.SPECIFIED&SPECIAL PURP.	323	54	22
32400	POWER DRIVEN HAND TOOLS	324	54	22
32500	METAL END PRODUCTS, NES	325	54	22
32600	REFRIG&AIR CON EQ.EX.HOUSEHOLD	326	54	22
32700	SCALES & BALANCES	327	54	22
32800	VENDING MACHINES	328	54	22
32900	OFFICE MACHINES AND EQUIPMENT	329	54	22
33000	AIRCRAFT, ALL TYPES	330	57	23
33100	AIRCRAFT ENGINES	331	57	23
33200	SPECIALIZED AIRCRAFT EQUIPMENT	332	57	23
33300	MODIFICATIONS,CONVERSIONS,SERV.	333	57	23
33400	PASSENGER AUTOMOBILES & CHASSIS	334	55	23
33500	TRUCKS, CHASSIS, TRACTORS, COM.	335	55	23
33600	BUSES AND CHASSIS	336	55	23
33700	MILITARY MOTOR VEH, MOTORCYCLES	337	55	23
33800	MOBILE HOMES	338	55	23
33900	OTH.TRAILERS&SEMI-TRAILERS,COM	339	55	23
34000	BODIES AND CABS FOR TRUCKS	340	56	23
34100	MOTOR VEHICLE ENGINES AND PARTS	341	56	23
34200	AUXILIARY ELECTRIC EQUIPMENT	342	56	23
34300	MOTOR VEH. ACCESS, PARTS&ASSEMB.	343	56	23
34400	AUTOMOTIVE HARDWARE, EX.SPRINGS	344	56	23
34500	LOCOMOTIVES,CARS&TENDERS,RLY.SER	345	57	23
34600	SELF-PROPEL CARS	346	57	23
34700	PARTS&ACCESS.FOR RLY.ROLL.STOCK	347	57	23
34800	SHIPS&BOATS,MILITARY&COMMERCIAL	348	57	23
34900	SUB-ASSEMBLIES,PARTS,ETC.SHIPS	349	57	23
35000	SHIP REPAIRS	350	57	23
35100	SNOWMOBILES&MISC.NON-MOTOR VEH.	351	57	23
35200	PLEASURE & SPORTING CRAFT	352	57	23
35300	SMALL ELEC.APPLIANCES,DOMESTIC	353	58	24
35400	SPACE HEATER,HEATING STOVES ETC.	354	58	24
35500	REFRIG,FREEZERS&COMB. DOMESTIC	355	58	24
35600	GAS RANGES&ELEC.STOVES,DOMESTIC	356	58	24
35700	T.V.,RADIO,RECORD PLAYERS	357	58	24
35800	TEL&TELEG.LINE APPARATUS&EQUIP.	358	59	24
35900	RADIO&TV BROADCASTING&TRANS EQ.	359	59	24
36000	RADAR EQUIP. & RELATED DEVICES	360	59	24
36100	ELEC.TUBES&SEMI-CONDUCTORS ETC.	361	59	24
36200	ELECTRONIC EQUIPMENT COMPONENTS	362	59	24
36300	INTERIOR SIGNAL,ALARM&CLOCK SYST	363	59	24
36400	POLE LINE HARDWARE	364	59	24
36500	WELDING MACHINERY & EQUIPMENT	365	59	24
36600	ENGINES,MARINE,ELECTRIC TURBINES	366	59	24
36700	TRANSFORMERS&CONVERTERS EX.T&T	367	59	24
36800	ELEC. EQUIP. INDUSTRIAL, NES	368	59	24
36900	BATTERIES	369	59	24
37000	WIRE AND CABLE, INSULATED	370	59	24
37100	ALUM. WIRE&CABLE,NOT INSULATED	371	59	24
37200	ENCLOSED SAFETY SWITCHES ETC.	372	59	24
37300	ELEC.LIGHT BULBS&TUBES, ETC	373	59	24
37400	ELECTRIC LIGHTING FIXTURES ETC	374	59	24
37500	CEMENT	375	60	25
37600	LIME	376	61	25
37700	CONCRETE BASIC PRODUCTS	377	60	25
37800	SAND LIME BRICKS AND BLOCKS	378	60	25
37900	READY-MIX CONCRETE	379	60	25
38000	BRICKS AND TILES, CLAY	380	61	25
38100	INSULATORS&ELEC.FITTINGS,PORCELN	381	61	25
38200	PLUMB.EQ. VITREOUS CHINA,& ETC.	382	61	25
38300	REFRACTORIES	383	61	25
38400	NATURAL STONE BASIC PROD,STRUCT.	384	61	25
38500	STONE,CLAY&CONCRETE END PROD.NES	385	61	25
38600	PLASTERS&OTH GYPSUM BASIC PROD.	386	61	25
38700	MIN.WOOL&THERMAL INSUL.MAT.NES	387	61	25
38800	ASBESTOS PRODUCTS	388	61	25
38900	NON-METALLIC MIN.BASIC PROD.NES	389	61	25
39000	GLASS, PLATE, SHEET, WOOL	390	61	25
39100	GLASS CONTAINERS	391	61	25
39200	GLASS TABLEWRE&HOUSEWRE,END&NES	392	61	25
39300	ABRASIVE BASIC PRODUCTS	393	61	25
39400	AVIATION GASOLINE	394	62	26
39500	MOTOR GASOLINE	395	62	26
39600	FUEL OIL	396	62	26
39700	LUBRICATING OILS AND GREASES	397	63	26
39800	BENZENE, TOLUENE AND XYLENE	398	63	26
39900	BUTANE,PROPANE&OTH.LIQ.PET.GAS	399	63	26
40000	NAPHTHA	400	63	26

AGGREGATION PARAMETERS (COMMODITIES)

	COMMODITY TITL'	L	M	S
40100	ASPHALT AND COAL OILS, N.E.S.	401	63	26
40200	PETROCHEMICAL FEED STOCK	402	63	26
40300	FERTILIZERS	403	65	27
40400	PLASTIC RESINS&MAT. NOT SHAPED	404	64	27
40500	FILM&SHEET, CELLULOSIC PLASTIC	405	64	27
40600	ETHANOLAMINES	406	64	27
40700	ETHYLENE GLYCOL, MONO	407	64	27
40800	PHARMACEUTICALS	408	66	27
40900	PAINTS & RELATED PRODUCTS	409	67	27
41000	VEG. OILS,OTH THAN CORN OIL,REF.	410	67	27
41100	GLYCERIN, REFINED	411	64	27
41200	DENTIFRICES, ALL KINDS	412	67	27
41300	SOAPS,DETERGENTS,CLEANING PRODUC	413	67	27
41400	INDUSTRIAL CHEMICAL PREP. N.E.S.	414	67	27
41500	TOILET PREPARATIONS & COSMETICS	415	67	27
41600	CHLORINE	416	64	27
41700	OXYGEN	417	64	27
41800	PHOSPHORUS	418	64	27
41900	CHEMICAL ELEMENTS, NES	419	64	27
42000	SULPHURIC ACID	420	64	27
42100	CARBON DIOXIDE (GAS AND DRY ICE)	421	64	27
42200	INORGANIC ACIDS&OXYGEN	422	64	27
42300	AMMONIA, ANHYDROUS AND AQUA	423	64	27
42400	CAUSTIC SODA (SOD.HYDROXIDE)DRY	424	64	27
42500	CALCIUM CHLORIDE	425	64	27
42600	SODIUM CHLORATE	426	64	27
42700	ALUMINUM SULPHATE	427	64	27
42800	SODIUM PHOSPHATES	428	64	27
42900	SODIUM CARBONATE (SODA ASH)	429	64	27
43000	SODIUM CYANIDE	430	64	27
43100	SODIUM SILICATE	431	64	27
43200	METALLIC SALTS&PEROXYSALTS,NES	432	64	27
43300	PHOTOGRAPHIC&INORGANIC CHEM.N.E.	433	64	27
43400	ETHYLENE	434	64	27
43500	BUTYLENES	435	64	27
43600	BUTADIENE	436	64	27
43700	ACETYLENE	437	64	27
43800	STYRENE MONOMER	438	64	27
43900	CARBON TETRACHLORIDE	439	64	27
44000	VINYLCHLORIDE MONOMER	440	64	27
44100	TRICHLOROETHYLENE	441	64	27
44200	PERCHLOROETHYLENE	442	64	27
44300	FLUORINATED HALOGEN HYDROCARBONS	443	64	27
44400	HYDROCARBONS&THEIR DERIVATIVES	444	64	27
44500	METHYL ALCOHOL	445	64	27
44600	PROPYL AND ISOPROPYL ALCOHOLS	446	64	27
44700	BUTYL AND ISOBUTYL ALCOHOLS	447	64	27
44800	PENTAERYTHRITOL	448	64	27
44900	ALCOHOLS AND THEIR DERIVATIVES	449	64	27
45000	PHENOL	450	64	27
45100	PHENOLS,PHEN ALCOHOLS&DERIVATVES	451	64	27
45200	ETHERS,ALCOHOL PEROXIDES,ETC	452	64	27
45300	METYL-ETHYL,ALDEHYDE-FUNCTIONS,N	453	64	27
45400	ACETONE	454	64	27
45500	ACETIC ACID	455	64	27
45600	ACETIC ANHYDRIDE	456	64	27
45700	ADIPIC ACID	457	64	27
45800	CITRIC ACIDS	458	64	27
45900	STEARIC AND ORGANIC ACIDS	459	64	27
46000	HEXAMETHYLENEDIAMINE	460	64	27
46100	SODIUM GLUTAMATE, MONO	461	64	27
46200	DICYANDIAMIDE	462	64	27
46300	ORGANO-INORGANIC COMPOUNDS ETC	463	64	27
46400	ORGANIC CHEMICALS, NES	464	64	27
46500	TITANIUM DIOXIDE	465	64	27
46600	BLACK, ACETYLENE AND CARBON	466	64	27
46700	PIGMENTS, LAKES & TONERS,PROPER	467	64	27
46800	IRON OXIDES	468	64	27
46900	FERTILIZER CHEMICALS	469	64	27
47000	SYNTHETIC RUBBER	470	64	27
47100	ANTIFREEZE COMPOUNDS	471	67	27
47200	ADDITIVES FOR MINERAL OILS,NES	472	67	27
47300	GLYCERINE, CRUDE	473	64	27
47400	RUBBER&PLASTICS COMPOUNDING AGTS	474	64	27
47500	EXPLOSIVES, FUSES AND CAPS	475	67	27
47600	AMMUNITION, NON-MILITARY	476	67	27
47700	AMMUNITION & ORDNANCE, MILITARY	477	67	27
47800	PYROTECHNIC ARTICLES & FIREWORKS	478	67	27
47900	CRUDE VEG. MATERIALS & EXTRACTS	479	64	27
48000	PHTHALIC ANHYDRIDE	480	64	27
48100	AGRICULTURAL CHEMICALS	481	67	27
48200	ADHESIVES	482	67	27
48300	AUTOMOTIVE CHEM. EX. ANTIFREEZE	483	67	27
48400	CONCRETE ADDITIVES	484	67	27
48500	BOILER CHEMICALS	485	67	27
48600	COMPOUND CATALYSTS	486	67	27
48700	METAL WORKING COMPOUNDS	487	67	27
48800	PRINTING AND OTHER INKS	488	67	27
48900	TEXTILE SPECIALTY CHEMICALS	489	67	27
49000	POLISHES,WAXES,COMPOUNDS & ETC	490	67	27
49100	WAXES,ANIMAL & VEGETABLE, OTHER	491	67	27
49200	ESSENTIAL OILS, NATURAL OR SYN	492	67	27
49300	TANNING MATERIALS AND DYESTUFFS	493	67	27
49400	FATS AND CHEMICAL MIXTURES	494	67	27
49500	EMBALMING CHEM.& PREPARATIONS	495	67	27
49600	MATCHES	496	67	27
49700	AIRCRAFT&NAUTICAL INSTRUMENTS	497	68	28
49800	LAB&SCIENTIFIC APPARATUS ETC	498	68	28
49900	MISC.MEASURE&CONTROL INSTRUMENTS	499	68	28
50000	MEDICAL&RELATED INSTRUMENTS ETC.	500	68	28
50100	IND.MILITARY&CIVIL DEF.SAFETY EQ	501	68	28

AGGREGATION PARAMETERS (COMMODITIES)

	COMMODITY TITLE	L	M	S
50200	WATCHES,CLOCKS,CHRONOMETERS ETC.	502	68	28
50300	PHOTOGRAPHIC EQ&SUPPL.INCL.FILM	503	68	28
50400	JEWELRY,FINDINGS,MET.&GEM STONES	504	69	28
50500	PLATED&SILVERWARE,CUTLERY, ETC.	505	69	28
50600	BROOMS,BRUSHES,MOPS&OTH.CLEAN.EQ.	506	69	28
50700	BICYCLES,CHILDREN'S VEH.&PARTS	507	69	28
50800	SPORTING,FISHING&HUNTING EQUIP.	508	69	28
50900	TOYS AND GAME SETS	509	69	28
51000	FABRICS,IMPREG.EX.RUBBER-COATED	510	69	28
51100	TILING, RUBBER, PLASTIC	511	69	28
51200	ADVERTISING GOODS	512	69	28
51300	SHADES&BLINDS	513	69	28
51400	FUR DRESSING & DYEING SERVICES	514	69	28
51500	CUSTOM WORK, MISCELLANEOUS	515	69	28
51600	ICE	516	69	28
51700	ANIMAL HAIR,FEATHERS,QUILLS,ETC.	517	69	28
51800	MISC.FAB.MAT.INCL.BRISTLES ETC.	518	69	28
51900	BUTTONS,NEEDLES,PINS&MISC.NOTION	519	69	28
52000	PHONO RECORDS AND ARTIST MATERIA	520	69	28
52100	HOUSEHOLD ORNAMENTAL OBJECTS&ART	521	69	28
52200	REPAIR CONSTRUCTION	522	72	31
52300	RESIDENTIAL CONSTRUCTION	523	70	29
52400	NON-RESIDENTIAL CONSTRUCTION	524	71	30
52500	ROAD HIGHWAY AIRSTRIP CONST.	525	71	30
52600	GAS AND OIL FACILITY CONST.	526	71	30
52700	DAMS AND IRRIGATION PROJECTS	527	71	30
52800	RAILWAY TELEPHONE TELEGRAPH CON.	528	71	30
52900	OTHER ENGINEERING CONSTRUCTION	529	71	30
53000	AIR TRANSPORTATION	530	74	32
53100	OTHER TRANSPORTATION	531	74	32
53200	SERV.INCIDENTAL TO TRANSPORT NES	532	74	32
53300	WATER TRANSPORTATION	533	74	32
53400	SERV.INCIDENTAL TO WATER TRANS.	534	74	32
53500	RAILWAY TRANSPORTATION	535	74	32
53600	TRUCK TRANSPORTATION	536	74	32
53700	BUS TRANSPORT,INTERURBAN& RURAL	537	74	32
53800	URBAN TRANSIT	538	74	32
53900	TAXICAB TRANSPORTATION	539	74	32
54000	PIPELINE TRANSPORTATION	540	73	32
54100	HIGHWAY AND BRIDGE MAINTENANCE	541	74	32
54200	STORAGE	542	74	32
54300	RADIO & TELEVISION BROADCASTING	543	75	33
54400	TELEPHONE & TELEGRAPH	544	76	33
54500	POSTAL SERVICES	545	77	33
54600	ELECTRIC POWER	546	78	34
54700	GAS DISTRIBUTION	547	79	34
54800	COKE	548	63	26
54900	WATER AND OTHER UTILITIES	549	79	34
55000	WHOLESALING MARGINS	550	80	35
55100	REPAIR SERVICE	551	89	40
55200	RENTAL OF OFFICE EQUIPMENT	552	89	40
55300	RETAILING MARGINS	553	81	36
55400	IMPUTED SERVICE, BANKS	554	83	38
55500	OTH REAL EST (NON-RENT)&FIN.SERV	555	83	38
55600	INSURANCE & W.C.B.	556	83	38
55700	IMPUTED RENT OWNER OCPD. DWEL.	557	82	37
55800	CASH RESIDENTIAL RENT	558	83	38
55900	OTHER RENT	559	83	38
56000	GOVT.ROYALTIES ON NAT. RESOURCES	560	83	38
56100	EDUCATION SERVICES	561	85	40
56200	HOSPITAL SERVICES	562	86	40
56300	HEALTH SERVICES	563	86	40
56400	MOTION PICTURE ENTERTAINMENT	564	87	40
56500	OTHER RECREATIONAL SERVICES	565	87	40
56600	SERVICES TO BUSINESS MANAGEMENT	566	84	39
56700	ADVERTISING SERVICES	567	84	39
56800	LAUNDRY,CLEANING&PRESSING SERV.	568	89	40
56900	ACCOMMODATION SERVICES	569	88	40
57000	MEALS	570	88	40
57100	SERV.MARG.ON ALCOHOLIC BEVERAGES	571	88	40
57200	PERSONAL SERVICES	572	89	40
57300	PHOTOGRAPHIC SERVICES	573	89	40
57400	SERVICES TO BLDGS & DWELLINGS	574	89	40
57500	RENTAL DATA PROCESSING EQUIP.	575	84	39
57600	OTHER SERV.TO BUSINESSES&PERSONS	576	84	39
57700	RENTAL OF AUTOMOBILES & TRUCKS	577	89	40
57800	TRADE ASSOCIATION DUES	578	89	40
57900	RENTAL AO MACH&EQ.INCL.CONST.MAC	579	89	40
58000	SPARE PARTS&MAINT.SUPPL.MACH&EQ.	580	91	42
58100	OFFICE SUPPLIES	581	91	42
58200	CAFETERIA SUPPLIES	582	91	42
58300	TRANSPORTATION MARGINS	583	90	41
58400	LABORATORY EQUIP. AND SUPPLIES	584	91	42
58500	TRAVELLING AND ENTERTAINMENT	585	92	43
58600	ADVERTISING & PROMOTION	586	92	43
58700	PURCHASED REPAIR SER.FOR MACH&EQ.	587	91	42
58800	COTTON RAW & SEMI-PROCESSED	588	93	44
58900	NATURAL RUBBER & ALLIED GUMS	589	93	44
59000	SUGAR , RAW	590	93	44
59100	COCOA BEANS,UNROASTED	591	93	44
59200	GREEN COFFEE	592	93	44
59300	TROPICAL FRUIT	593	93	44
59400	UNALLOCATED IMPORTS & EXPORTS	594	94	45
59500	GOVERNMENT GOODS & SERVICES	595	89	40
59600	COMMODITY INDIRECT TAXES	596	95	46
59700	SUBSIDIES	597	96	46
59800	OTHER INDIRECT TAXES	598	95	46
59900	WAGES AND SALARIES	599	97	47
60000	SUPPLEMENTARY LABOUR INCOME	600	98	47
60100	NET INCOME UNINCORP BUSINESS	601	99	48
60200	OTHER OPERATING SURPLUS	602	100	49

SNA Industry Codes at the Worksheet Level (W) in Terms of 1980 SIC

Codes des industries du SCN au niveau de travail (W) selon la CTI de 1980

No.	INDUSTRY TITLE - W	L#	M#	S#	1980 SIC - CTI	NOM DES INDUSTRIES - W	No
	Business sector					**Secteur des entreprises**	
1	Agriculture, livestock	1	1	1	011,012,021	Agriculture, activité des animaux	1
2	Agriculture, fieldcrop	1	1	1	013-017,022,023	Agri., act. des grandes cultures	2
3	Fishing & trapping industries	2	2	2	031-033	Ind. de la pêche et du piégeage	3
4	Logging & forestry industries	3	3	3	0411,0412,0511	Exploitation forestière	4
5	Gold mines	4	4	4	0611	Mines d'or	5
6	Other metal mines	5	4	4	0612-0616,0619	Autres mines de métaux	6
7	Iron mines	6	4	4	0617	Mines de fer	7
8	Asbestos mines	7	4	4	0621	Mines d'amiante	8
9	Potash mines	8	4	4	0624	Mines de potasse	9
10	Salt mines	9	4	4	0625	Mines de sel	10
11	Misc. non-metal mines exc. coal	8	4	4	0622,0623,0629	Div. mines non métal. sauf charbon	11
12	Coal mines	10	4	4	063	Mines de charbon	12
13	Crude petroleum & natural gas	11	5	4	071	Pétrole brut & gaz naturel	13
14	Quarry & sand pit industries	12	6	4	081, 082	Carrières & sablières	14
15	Service related to mineral extract.	13	7	4	091,092	Industries des services miniers	15
16	Meat & meat products (exc. poultry)	14	8	5	1011	Viande sauf volaille	16
17	Poultry products industry	15	8	5	1012	Industrie de la volaille	17
18	Fish products industry	16	8	5	102	Transformation du poisson	18
19	Fruit and vegetable industries	17	8	5	103	Industries des fruits & légumes	19
20	Dairy products industries	18	8	5	104	Industries laitières	20
21	Flour & cereal food industries	24	8	5	1051, 1052	Ind. de la farine et des céréales	21
22	Feed industry	19	8	5	1053	Industrie des aliments pour animaux	22
23	Vegetable oil mills (exc. corn oil)	20	8	5	106	Huiles végétales (sauf de maïs)	23
24	Biscuit industry	21	8	5	1071	Industrie des biscuits	24
25	Bread & other bakery products ind.	22	8	5	1072	Pain & autres prod. de boulangerie	25
26	Cane & beet sugar industry	23	8	5	1081	Sucre de canne & de betterave	26
27	Sugar confectionery industries	24	8	5	1082,1083	Confiseries	27
28	Tea and coffee industry	24	8	5	1091	Industrie du thé & du café	28
29	Misc. food products industries nec	24	8	5	1092-1099	Divers produits alimentaires nca	29
30	Soft drink industry	25	9	5	111	Industrie des boissons gazeuses	30
31	Distillery products industry	26	9	5	112	Ind. des produits de distillation	31
32	Brewery products industry	27	9	5	113	Industrie de la bière	32
33	Wine industry	28	9	5	114	Industrie du vin	33
34	Tobacco products industries	29	10	5	121, 122	Industries du tabac	34
35	Rubber products industries	30	11	5	151-159	Ind. des produits en caoutchouc	35
36	Foamed & expanded plastic products	31	12	5	161	Prod. en plastique mousse & soufflé	36
37	Plastic pipe & pipe fittings ind.	31	12	5	162	Ind. des tuyaux en plastique	37
38	Plastic film & sheeting industry	31	12	5	163	Pellicules & feuilles plastiques	38
39	Plastic bag industry	31	12	5	1691	Ind. des sacs en matière plastique	39
40	Other plastic products ind. nec	31	12	5	1699	Autres prod. matière plastique nca	40
41	Leather tanneries	32	13	5	1711	Tanneries	41
42	Footwear industry	33	13	5	1712	Industrie de la chaussure	42
43	Misc. leather & allied prod. ind.	34	13	5	1713,1719	Ind. des produits divers en cuir	43
44	Man-made fibre & filament yarn ind.	35	14	5	181	Fibres chimiques filés de filaments	44
45	Other spun yarn & woven cloth ind.	35	14	5	1829	Autres filés & tissus tissés	45
46	Wool yarn & woven cloth industry	36	14	5	1821	Filature & tissage de la laine	46
47	Broad knitted fabric industry	37	14	5	183	Ind. des tissus larges à maille	47
48	Misc. textile products industries	38	14	5	191,193,1991 1993-1995,1999	Ind. des produits textiles divers	48
49	Contract textile dyeing & finishing	39	14	5	1992	Teinture & finissage prod. textiles	49
50	Carpet, mat & rug industry	40	14	5	192	Tapis, carpettes & moquettes	50
51	Men's and boy's clothing industries	41	15	5	243	Vêtements pour hommes & garçonnets	51
52	Women's clothing industries	41	15	5	244	Industries des vêtements pour dames	52
53	Children's clothing industry	41	15	5	245	Ind. des vêtements pour enfants	53
54	Misc. clothing & apparel industries	41	15	5	2491-2493, 2495-2499	Div. industries de l'habillement	54
55	Hosiery industry	42	15	5	2494	Industrie des bas & chaussettes	55
56	Sawmills, planing & shingle mills	43	16	5	251	Scieries, rabotage & bardeaux	56
57	Veneer and plywood industries	44	16	5	252	Ind. des placages & contreplaqués	57
58	Pre-fab. wooden bldg. & cabinet	45	16	5	2541,2542	Bâtiments préfab. & armoire en bois	58
59	Door, window & other millwork ind.	45	16	5	2543,2549	Portes, fenêtres & bois travaillé	59
60	Wooden box & coffin industries	46	16	5	256,258	Ind. des boîtes & des cercueils	60
61	Particle & wafer board industries	47	16	5	2592,2593	Panneaux de particule et de copeaux	61
62	Misc. wood industries	47	16	5	2591,2599	Diverses industries du bois	62
63	Household furniture industries	48	17	5	261	Industrie des meubles de maison	63
64	Office furniture industries	49	17	5	264	Industrie des meubles de bureau	64
65	Other furniture & fixture ind.	50	17	5	269	Autres ind. de meubles et articles	65
66	Pulp industry	51	18	5	2711	Industrie des pâtes à papier	66
67	Newsprint industry	51	18	5	2712	Industrie du papier journal	67

SNA Industry Codes at the Worksheet Level (W) in Terms of 1980 SIC - Continued

Codes des industries du SCN au niveau de travail (W) selon la CTI de 1980 - suite

No.	INDUSTRY TITLE - W	L#	M#	S#	1980 SIC - CTI	NOM DES INDUSTRIES - W	N
	Business sector - Continued					**Secteur des entreprises - suite**	
68	Paperboard, bldg board & oth. paper	51	18	5	2713-2719	Carton, panneaux & aut. ind. papier	6
69	Asphalt roofing industry	52	18	5	272	Ind. du papier-toiture asphalté	6
70	Paper box & bag industries	53	18	5	273	Boites en carton et sacs en papier	7
71	Other converted paper products ind.	54	18	5	279	Aut. produits en papier transformé	7
72	Commercial printing industries	55	19	5	281	Ind. de l'impression commerciale	7
73	Publishing industries	55	19	5	283	Industries de l'édition	7
74	Combined publishing & printing ind.	55	19	5	284	L'impression & l'édition combinées	7
75	Platemaking, typesetting & bindery	56	19	5	282	Clichage, composition & reliure	7
76	Ferro- alloy & steel foundries	57	20	5	2911-2912	Ferro-alliages & fonderies d'acier	7
77	Other primary steel industries	57	20	5	2919	Autres industries sidérurgiques	7
78	Steel pipe & tube industry	58	20	5	292	Ind. des tubes & tuyaux d'acier	7
79	Iron foundries	59	20	5	294	Fonderies de fer	7
80	Non-ferrous smelting & refining ind.	60	20	5	295	Fonte & affinage métaux non ferreux	8
81	Aluminum rolling casting, extruding	61	20	5	296	Laminage & moulage de l'aluminium	8
82	Copper rolling, casting & extruding	62	20	5	297	Laminage, moulage, ext. du cuivre	8
83	Other metal rolling, casting etc.	63	20	5	299	Laminage & moulage d'autres métaux	8
84	Power boiler & heat exchanger ind.	64	21	5	301	Chaudières & échangeurs de chaleur	8
85	Pre-eng. metal bldg (exc. portable)	64	21	5	3023	Bâtiments préfabriqués en métal	8
86	Fabricated structural metal ind nec	64	21	5	3021,3022,3029	Fabrication charpentes en métal nca	8
87	Ornamental & arch. metal prod. ind.	65	21	5	303	Produits d'architecture en métal	
88	Stamped, pressed & coated metals	66	21	5	304	Emboutissage & matriçage des métaux	
89	Wire and wire products industries	67	21	5	305	Fil métallique & ses produits	
90	Hardware, tool & cutlery industries	68	21	5	306	Articles de quincaillerie	
91	Heating equipment industry	69	21	5	307	Industrie du matériel de chauffage	9
92	Machine shops industry	70	21	5	308	Ateliers d'usinage	92
93	Other metal fabricating industries	71	21	5	309	Autres ind. de produits en métal	93
94	Agriculture implement industry	72	22	5	311	Industrie des instruments aratoires	94
95	Commercial refrigeration equipment	73	22	5	312	Équip. commercial de réfrigération	9
96	Compressor & turbine industries	74	22	5	3191,3194	Ind. des compresseurs et turbines	9
97	Construction & mining machinery	74	22	5	3192	Machinerie de construction & mines	97
98	Sawmill & other machinery ind. nec	74	22	5	3193,3199	Ind. de machines pour scierie & nca	9
99	Aircraft & aircraft parts industry	75	23	5	321	Ind. d'aéronefs & pièces d'aéronefs	9
100	Motor vehicle industry	76	23	5	323	Industrie des véhicules automobiles	10
101	Truck, bus body & trailer industry	77	23	5	324	Carrosseries de camions & remorques	10
102	Motor vehicle engine & parts ind	78	23	5	3251	Moteurs & pièces de véhicules	10
103	Motor vehicle wiring assemblies	78	23	5	3252	Assemblages de câbles pour véhicule	10
104	Motor vehicle stampings industry	78	23	5	3253	Pièces embouties pour véhicule	1
105	Motor vehicle steering & suspension	78	23	5	3254	Direction, suspension pour véhicule	1
106	Motor vehicle wheel & brake ind	78	23	5	3255	Roues & freins pour véhicule	1
107	Motor vehicle plastic parts ind	78	23	5	3256	Pièces en plastique pour véhicule	1
108	Motor vehicle fabric accessories	78	23	5	3257	Accessoires, textile, pour véhicule	1
109	Other motor vehicle access. & parts	78	23	5	3259	Autres pièces & acc. pour véhicule	1
110	Railroad rolling stock industry	79	23	5	326	Ind. du matériel ferroviaire roulant	11
111	Shipbuilding and repair industry	80	23	5	327	Construction, réparation de navire	11
112	Misc. transportation equipment ind.	81	23	5	328,329	Ind. diverses du matériel transport	11
113	Small electrical appliance industry	82	24	5	331	Petits appareils électriques	11
114	Major appliances (elec & non-elec.)	83	24	5	332	Gros appareils (électriques ou non)	11
115	Electric lighting industries	89	24	5	333	Ind. des appareils d'éclairage	11
116	Record players, radio & tv receiver	84	24	5	334	Phonographes, récepteurs radio & tv	11
117	Telecommunication equipment ind.	85	24	5	3351	Équipement de télécommunication	117
118	Electronic parts & components ind.	85	24	5	3352	Pièces & composantes électroniques	11
119	Other electronic equipment ind.	85	24	5	3359	Autre matériel électronique	11
120	Electronic computers & peripherals	86	24	5	3361	Ordinateurs & équip. périphérique	12
121	Misc. office, business machines	86	24	5	3362-3369	Diverses machines de bureaux	121
122	Electrical transformer industry	89	24	5	3371	Ind. des transformateurs électriques	12
123	Misc. electrical industrial equip.	89	24	5	3372-3379	Divers matériel élect. industriel	12
124	Communications, energy wire & cable	87	24	5	338	Fils & câbles, élect. communication	124
125	Battery industry	88	24	5	3391	Industrie des accumulateurs	12
126	Misc. electrical product industries	89	24	5	3392-3399	Divers produits électriques	12
127	Clay products industries	90	25	5	351	Industrie des produits en argile	12
128	Cement industry	91	25	5	352	Industrie du ciment	1
129	Concrete products industries	92	25	5	354	Industries des produits en béton	1
130	Ready-mix concrete industry	93	25	5	355	Industrie du béton préparé	1
131	Glass & glass products industries	94	25	5	356	Verre & articles en verre	1
132	Non-metal mineral insulation ind.	95	25	5	3594	Isolant de min. non métalliques	13
133	Misc. non-metallic mineral products	95	25	5	357,358,3591-3593,3599	Divers prod. minéraux non métal	13
134	Refined petroleum & coal products	96	26	5	361,369	Prods raffinés de pétrole & charbon	13
135	Industrial inorganic chemicals nec	97	27	5	3711	Produits chimiques inorganiques nca	3

SNA Industry Codes at the Worksheet Level (W) in Terms of 1980 SIC - Continued

Codes des industries du SCN au niveau de travail (W) selon la CTI de 1980 - suite

No.	INDUSTRY TITLE - W	L#	M#	S#	1980 SIC - CTI	NOM DES INDUSTRIES - W	No
	Business sector - Continued					**Secteur des entreprises - suite**	
136	Industrial organic chemicals nec	97	27	5	3712	Produits chimiques organiques nca	136
137	Agricultural chemical industries	103	27	5	372	Produits chimiques d'usage agricole	137
138	Plastic & synthetic resin industry	98	27	5	373	Mat. plastique & resine synthetique	138
139	Pharmaceutical & medicine industry	99	27	5	374	Prod. pharmaceutiques & medicaments	139
140	Paint and varnish industry	100	27	5	375	Industrie des peintures & vernis	140
141	Soap & cleaning compounds industry	101	27	5	376	Savons & composes de nettoyage	141
142	Toilet preparations industry	102	27	5	377	Industrie des produits de toilette	142
143	Other chemical products industries	103	27	5	379	Autres ind. des produits chimiques	143
144	Indicating & recording instruments	108	28	5	3911	Instruments d'indication, etc	144
145	Other scientific & prof. equipment	108	28	5	3912-3914	Autre equip. scientifique & prof.	145
146	Jewellery & precious metal ind	104	28	5	392	Bijouterie & orfevrerie	146
147	Sporting goods industry	105	28	5	3931	Industrie des articles de sport	147
148	Toys and games industry	105	28	6	3932	Industrie des jouets & jeux	148
149	Sign and display industry	106	28	5	397	Industrie des enseignes & étalages	149
150	Floor tile, linoleum, coated fabric	107	28	5	3993	Dalles, linoleum & tissus enduits	150
151	Musical instrument sound recording	108	28	5	3994	Enregistrement & instr. de musique	151
152	Misc. manufactured products nec	108	28	5	3991,3992,3999	Divers produits manufactures nca	152
153	Repair construction	109	29	6	401-449	Reparation (construction)	153
154	Residential construction	110	29	6	401-449	Construction domiciliaire	154
155	Non-residential bldg. construction	111	29	6	401-449	Bâtiments autres que domiciliaires	155
156	Road, highway & airstrip const.	112	29	6	401-449	Const. routes & pistes d'atter	156
157	Gas & oil facility construction	113	29	6	401-449	Const. inst. gazil. & petrolif.	157
158	Dams & irrigation projects	114	29	6	401-449	Barrages & projets d'irrigation	158
159	Railway & telephone telegraph const.	115	29	6	401-449	Const. ch. de fer, teleg. telephone	159
160	Other engineering construction	116	29	6	401-449	Autres travaux de genie	160
161	Construction, other activities	117	29	6	401-449	Construction, autres activites	161
162	Air transport & services incidental	118	30	7	451,452	Transp. aerien & services relatifs	162
163	Railway transport & rel. services	119	30	7	453	Transp. ferroviaire & services rel	163
164	Water transport & rel. services	120	30	7	454,455	Transp. par eau & services rel	164
165	Truck transport industries	121	30	7	456	Industries du camionnage	165
166	Urban transit system industry	122	30	7	4571	Ind. du transport en commun urbain	166
167	Interurban & rural transit systems	123	30	7	4572	Transp. en commun interurbain/rural	167
168	Taxicab industry	124	30	7	4581	Industrie du taxi	168
169	Misc. transportation industries	125	30	7	4573-4575,4589	Diverses industries du transport	169
170	Other services incid. to transport	125	30	7	4592,4599,996, 9991	Autres services relatifs au transp	170
171	Highway & bridge maintenance ind	126	30	7	4591	Entretien des routes, rues & ponts	171
172	Natural gas pipeline transport ind	127	31	7	4611	Transp. du gaz naturel par gazoduc	172
173	Crude oil & other pipeline transp	127	31	7	4612,4619	Transp. par pipelines sauf gaz nat.	173
174	Storage and warehousing industries	128	32	7	471,479	Ind. d'entreposage & d'emmagasinage	174
175	Radio & television broadcasting ind	129	33	8	4811-4813	Ind. de la radio & telediffusion	175
176	Cable television industry	129	33	8	4814	Industrie de la télédistribution	176
177	Telecommunication carriers & other	130	33	8	482,483	Télécommunications transmission/aut.	177
178	Postal service industry	131	33	8	4841	Industrie des service postaux	178
179	Electric power systems industry	132	34	9	491	Industrie de l'energie electrique	179
180	Gas distribution systems industry	133	34	9	492	Industrie de la distribution de gaz	180
181	Other utility industries nec	134	34	9	499	Autres ind. de services publics nca	181
182	Wholesale trade industries	135	35	10	501-599	Industries du commerce de gros	182
183	Retail trade industries	136	36	11	601-692	Industries du commerce de detail	183
184	Banks & oth. deposit accepting inst	137	37	12	701,702,709	Banques & aut. intermediaires depôt	184
185	Trust/deposit accepting mortgage co.	138	37	12	703,704	Soc. de fiducie & de prêt hypoth.	185
186	Credit unions	137	37	12	705	Caisses d'epargne et de credit	186
187	Other finance & real estate ind.	138	37	12	711-729,741- 743,7499,7511, 7512,759,761	Aut. agents financiers, immobiliers	187
188	Insurance industries	139	38	12	731,732,733	Industries des assurances	188
189	Govt. royalties on nat. resources	140	39	12	7495	Redevances gouv. sur ressources nat.	189
190	Owner occupied dwellings	141	40	12	7513	Immeubles occupes par proprietaire	190
191	Computer & related services	142	41	13	772	Services d'informatique & connexes	191
192	Professional business services	143	41	13	773,775,776	Serv. professionnels aux entrepris.	192
193	Advertising services	144	41	13	774	Services de publicité	193
194	Misc. business services	142	41	13	771,777,779	Divers services aux entreprises	194
195	Educational service industries	145	42	13	851-859	Ind. des services d'enseignement	195
196	Hospitals	146	43	13	861	Hôpitaux	196
197	Homes for personal & nursing care	147	43	13	8621	Cent. de soins infirmiers & person.	197
198	Other health and social services	147	43	13	863,865,866, 8671,8679,868, 8691-8693,8699	Aut. serv. de soin de sante/sociaux	198

SNA Industry Codes at the Worksheet Level (W) in Terms of 1980 SIC - Concluded

Codes des industries du SCN au niveau de travail (W) selon la CTI de 1980 - fin

No.	INDUSTRY TITLE - W	L#	M#	S#	1980 SIC - CTI	NOM DES INDUSTRIES - W	No
	Business sector - Concluded					**Secteur des entreprises - fin**	
199	Accommodation service industries	148	44	13	911-914	Industries de l'hébergement	199
200	Food & beverage service industries	148	44	13	921,922	Industries de la restauration	200
201	Motion picture & video prod. dist.	149	45	13	961	Prod. & dist. films & mat. audiov.	201
202	Motion picture exhibition	149	45	13	962	Projection de films cinéma	202
203	Theatre, sports & rec. services	150	45	13	963,9641,9642, 965,969	Théatres, sports & serv. loisirs	203
204	Race tracks and gambling operations	150	45	13	9643,9644,966	Hippodromes, loteries & jeux hasard	204
205	Laundries & cleaners	151	46	13	972	Blanchissage et nettoyage à sec	205
206	Other personal services	152	46	13	971,973,979	Autres services personnels	206
207	Photographers	153	47	13	993	Photographes	207
208	Bus ess./mach. car leasing/oth serv.	154	47	13	982,983,991, 992,9999,4842	Ass. com./loc. mach. auto./ aut. serv.	208
209	Other repair & maintenance services	154	47	13	994,995	Aut. serv. réparation/aux bâtiments	209
210	Operating supplies	155	48	14	Fictive	Fournitures d'exploitation	210
211	Office supplies	156	48	14	Fictive	Fournitures de bureau	211
212	Cafeteria supplies	157	48	14	Fictive	Fournitures de cafétéria	212
213	Laboratory supplies	158	48	14	Fictive	Fournitures de laboratoire	213
214	Travel & entertainment	159	49	15	Fictive	Déplacement & représentation	214
215	Advertising & promotion	160	49	15	Fictive	Publicité & promotion	215
216	Transportation margins	161	50	16	Fictive	Marge de transports	216
	Non-business sector					**Secteur non commercial**	
251	Mining industries	162	51	17	061-092	Industries des mines	251
252	Manufacturing industries	163	52	18	101-399	Industries manufacturières	252
253	Forestry services industry	164	53	19	051	Industrie des services forestiers	253
254	Other transport industries	165	54	20	451-457	Autres industries du transport	254
255	Highway & bridge maintenance ind.	166	54	20	4591	Entretien des routes, rues & ponts	255
256	Radio & television broadcasting ind	167	55	21	4811-4813	Ind. de la radio & télédiffusion	256
257	Water systems industry	168	56	22	493	Industrie de la distribution d'eau	257
258	Insurance & other finance industry	169	57	23	711-743 7499,7512,759, 761	Assurance & aut. agents financiers	258
259	Business service industries	170	58	25	771-773, 775-779	Services aux entreprises	259
260	Defence services	171	59	24	811	Services de défense	260
261	Other federal government services	172	59	24	812-817,841	Aut. services de l'admin. fédérale	261
262	Provincial government services	173	59	24	822-827	Services des admin. provinciales	262
263	Local government services	174	59	24	832-837	Services des admin. locales	263
264	Educational service industries	175	60	25	851-859	Ind. des services d'enseignement	264
265	Hospitals	176	61	25	861	Hôpitaux	265
266	Institutional, social services	177	61	25	8622-8629,864, 8672,8694	Établ. de soins & services sociaux	266
267	Other health & social services	178	61	25	8621,863,865, 866,8671,8679, 8691-8693,8699	Aut. services soin de santé/sociaux	267
268	Amusement & other service ind.	179	62	25	963,9641,9642, 911-922,971,973, 979,994,995	Divertissements & autres services	268
269	Private households	180	63	25	974	Ménages	269
270	Religious organizations	181	63	25	981	Organisations religieuses	270
271	Other non-profit organizations	182	63	25	984-986	Aut. organisations sans but lucratif	271